

**IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF DELAWARE**

STILTON INTERNATIONAL
HOLDINGS LIMITED,

Petitioner,

V.

CIS FINANCIAL SERVICES, INC. and
CARGILL, INCORPORATED,

Respondents.

C.A. No. 08-361-JJF

PUBLIC VERSION

**AFFIDAVIT OF BRUCE G. PAULSEN IN RESPONSE TO CROSS-MOTION
TO VACATE OR ALTERNATIVELY TO MODIFY ARBITRATION AWARD**

VOLUME 2 OF 2

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Dated: July 21, 2008
Public Version Dated: July 29, 2008
33162

**IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF DELAWARE**

STILTON INTERNATIONAL)	
HOLDINGS LIMITED,)	
)	
Petitioner,)	
)	
v.)	C.A. No. 1:08-cv-00361-JJF
)	
CIS FINANCIAL SERVICES, INC. and)	PUBLIC VERSION
CARGILL, INCORPORATED,)	
)	
Respondents.)	

**AFFIDAVIT OF BRUCE G. PAULSEN
IN RESPONSE TO CROSS-MOTION TO VACATE
OR ALTERNATIVELY TO MODIFY ARBITRATION AWARD**

STATE OF NEW YORK)
) ss.:
COUNTY OF NEW YORK)

BRUCE G. PAULSEN, being duly sworn, deposes and says:

1. I am a member of the law firm of Seward & Kissel LLP, counsel for Petitioner Stilton International Holdings Limited ("Stilton") in the above-referenced matter. I have personal knowledge of all the facts contained herein and, if called to testify, could and would competently testify thereto.

2. Attached hereto as Exhibits are true and correct copies of the following documents:

Exhibit	Description	Date
6	Stilton's Statement of Claim (without exhibits)	06/20/07
7	Cargill's Answering Statement (without exhibits)	07/19/07
8	Stilton's Pre-Hearing Brief	03/07/08
9	Stilton's Post-Hearing Brief	05/02/08
10	Excerpts from Cargill's Pre-Hearing Brief	03/07/08


Exhibit	Description	Date
11	Excerpts from AAA Hearing Transcript	03/17/08 & 03/18/08
12	CISFS Foreign Exchange Account Agreement Addendum (Claimant's Hearing Ex. 5)	03/09/00
13	(Claimant's Hearing Ex. 8)	08/20/04
14	(Claimant's Hearing Ex. 55)	05/31/05
15	(Claimant's Hearing Ex. 59)	06/00/05
16	(Claimant's Hearing Ex. 124)	09/01/05
17	(Claimant's Hearing Ex. 137)	10/19/05
18	(Claimant's Hearing Ex. 140)	12/07/05
19	State of Delaware Certificate of Dissolution for CIS Financial Services (Claimant's Hearing Ex. 143)	05/19/06
20	US Bankruptcy Court Claim, Stilton (Claimant's Hearing Ex. 145)	07/07/06
21	Disclosure Statement With Respect to Joint Chapter 11 Plan of Refco Inc. and certain of its direct subsidiaries (excerpts only) (Claimant's Hearing Ex. 163)	10/06/06
22	Statement of RCM Client Account (Claimant's Hearing Ex. 164)	11/18/05
23	Objection of Marc S. Kirschner as plan administrator to Stilton's Proof of Claim (Claimant's Hearing Ex. 165)	03/26/07
24	RCM Plan Administrator's Notice of Third Distribution of Additional Property (Claimant's Hearing Ex. 166)	12/19/07
25	Notice of RCM Plan Administrator's Motion for Entry of an Order (Claimant's Hearing Ex. 167)	05/18/07
26	(Claimant's Hearing Ex. 169)	08/01/05
27	Cargill Worldwide (http://www.cargill.com/worldwide/index.htm)	last visited 07/18/08
28	Cargill Management (http://www.cargill.com/about/organization/management.htm)	last visited 07/18/08
29	UNCITRAL, Status 1958 – Convention on the Recognition and Enforcement of Foreign Arbitral Awards	last visited 07/18/08

3. I declare under penalty of perjury that the foregoing is true and correct.



Bruce G. Paulsen

Sworn to before me this 18 day of
July, 2008


Notary Public

DARBY J GREEN
NOTARY PUBLIC-STATE OF NEW YORK
No. 02GR6139906
Qualified in Nassau County
My Commission Expires JANUARY 17, 2011

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**IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF DELAWARE**

CERTIFICATE OF SERVICE

I, David E. Moore, hereby certify that on July 29, 2008, the attached document was electronically filed with the Clerk of the Court using CM/ECF which will send notification to the registered attorney(s) of record that the document has been filed and is available for viewing and downloading.

I further certify that on July 29, 2008, I have Electronically Mailed the document to the following person(s):

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Rebecca L. Butcher
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Wilmington, DE 19801
rath@lrclaw.com
butcher@lrclaw.com

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/s/ David E. Moore

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dmoore@potteranderson.com

872980/33162

Exhibit 18

**THIS EXHIBIT HAS BEEN
REDACTED IN ITS ENTIRETY**

Exhibit 19

MAY 19 '06 12:58 FR CARGILL CORP SECY DEP952 742 6079 TO 913026551476 P.02/03

State of Delaware
 Secretary of State
 Division of Corporations
 Delivered 09:22 PM 05/19/2006
 FILED 08:40 PM 05/19/2006
 SRV 060482299 - 2220243 FILE

**STATE OF DELAWARE
 CERTIFICATE OF DISSOLUTION**

The corporation organized and existing under the General Corporation Law of the State of Delaware.

DOES HEREBY CERTIFY AS FOLLOWS:

The dissolution of said CIS Financial Services, Inc. has been duly authorized by all of the stockholders of the Corporation entitled to vote on a dissolution in accordance with subsection (c) of Section 275 of the General Corporation Law of the State of Delaware.

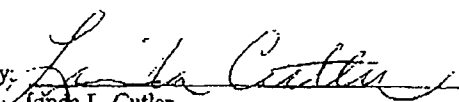
The date the dissolution was authorized is May 19, 2006.

The following is a list of names and addresses of the directors of the said corporation:

NAME	ADDRESS
Linda L. Cutler	15407 McGinty Road West, Wayzata, MN 55391
Craig A. Ekegren	15615 McGinty Road West, Wayzata, MN 55391
Patrice H. Halbach	15407 McGinty Road West, Wayzata, MN 55391

The following is a list of names and addresses of the officers of the said corporation:

NAME	OFFICE	ADDRESS
Linda L. Cutler	President and Chief Executive Officer	15407 McGinty Road West, Wayzata, MN 55391
Patrice H. Halbach	Vice President	15407 McGinty Road West, Wayzata, MN 55391
Jeanne Y. Smith	Secretary	15615 McGinty Road West, Wayzata, MN 55391
David B. Braden	Treasurer	15407 McGinty Road West, Wayzata, MN 55391
Anne E. Carlson	Assistant Secretary	12700 Whitewater Drive, Minnetonka, MN 55343
James R. Clemens	Assistant Secretary	15407 McGinty Road West, Wayzata, MN 55391
Lillian I. Lundeen	Assistant Secretary	15407 McGinty Road West, Wayzata, MN 55391

By: 
 Linda L. Cutler
 President and Chief Executive Officer

976842

SIHAAA0422

Cl. Ex. 143

Exhibit 20

REFCO CAPITAL MARKETS, LTD. CUSTOMER CLAIM FORM	UNITED STATES BANKRUPTCY COURT SOUTHERN DISTRICT OF NEW YORK
<p>Specific debtor against which this claim is asserted:</p> <p>Refco Capital Markets, Ltd.</p> <p>Name of Creditor:</p> <p>Stilton International Holdings Limited</p> <p>Notices to be sent to:</p> <p>John R. Ashmead, Esq. Seward & Kissel LLP One Battery Park Plaza New York, New York 10004</p> <p>TEL: () - </p>	<p>INSTRUCTIONS</p> <ol style="list-style-type: none"> Carefully read these instructions before completing. This form should not be used to make a claim for post-petition administrative expense arising after the commencement of the case (10/17/2005). A request for payment of an administrative expense may be filed pursuant to 11 U.S.C. § 503. In order to have your claim considered for payment and/or voting purposes, complete ALL applicable questions. <ol style="list-style-type: none"> Type of Claim – check the box next to the appropriate type of claim Net Liquidation Value of Account – Enter the value of the securities in the boxes provided. Value must be specified in U.S. dollars. Social Security/Tax Payer Identification – Enter the last 4 digits of your social security <u>OR</u> tax payer identification number Signature – sign, date and print your name and title Mail completed form to: or Hand Deliver completed form to: <div style="display: flex; justify-content: space-between;"> <div style="width: 45%;"> United States Bankruptcy Court Southern District of New York Attn: Refco Inc. Claims Docketing Center Bowling Green Station P.O. Box 5175 New York, New York 10274 -5175 </div> <div style="width: 45%;"> United States Bankruptcy Court Southern District of New York Attn: Refco Inc. Claims Docketing Center One Bowling Green, Room 534 New York, New York 10004 -1408 </div> </div> <p>Form must be received no later than July 17, 2006, at 5:00 pm prevailing Eastern Time. No facsimiles will be accepted. Upon receipt of this claim, the claims agent will mail you an acknowledgement.</p>
<p>1. Type of Claim (See Addendum)</p> <div style="display: flex; justify-content: space-between;"> <div> <input checked="" type="checkbox"/> Constructive Trust <input checked="" type="checkbox"/> Return of Property </div> <div> <input type="checkbox"/> Guarantee <input checked="" type="checkbox"/> Unsecured Nonpriority Claim </div> </div> <p>2. Net Liquidation Value of Account (denomination in US Dollars only):</p> <p>U.S. \$ 5 4 0 0 0 0 0 0 0 0 0 0 *</p> <p>3. Social Security/Tax Payer Identification Number:</p> <p>Last 4 Digits of Your Social Security #: N/A</p> <p><u>OR</u></p> <p>Tax Payer Identification #: </p> <p>4. Signature:</p> <p>SIGN and print the name and title, if any, of the creditor or other person authorized to file this claim (attach power of attorney, if any).</p> <p><i>Harald McPike</i></p> <p>Signature</p> <p>H A R A L D M C P I K E</p> <p>Printed Name</p> <p>0 7 / 0 7 / 2 0 0 6</p> <p>Date (mm/dd/yyyy)</p> <p>D I R E C T O R</p> <p>Title</p> <p><small>Penalty for presenting fraudulent claim: Fine of up to \$500,000 or imprisonment for up to 5 years, or both. 18 U.S.C. §§ 152 and 3571.</small></p>	<p style="text-align: center;">THIS SPACE IS FOR COURT USE ONLY</p> <div style="border: 1px dashed black; height: 150px; margin-top: 20px;"></div> <div style="text-align: center; margin-top: 20px;"> JUL 12 PM 1:12 2006 </div>

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SIHAAA0001

Addendum to Proof of Claim

1. Stilton International Holdings ("Stilton") hereby files this Proof of Claim in respect of cash owing to it or held on its behalf by Refco Capital Markets, Ltd. ("RCM"). Copies of documents supporting Stilton's rights and claims against RCM are voluminous and have not been attached, but are available upon request.
2. On October 17, 1997, Stilton, as customer, and CIS Financial Services Inc. ("CISFS"), predecessor to RCM, entered into that certain Foreign Exchange Account Agreement (the "Account Agreement"). The Account Agreement established a foreign exchange trading account, account number 5001P (the "Account"), in respect of foreign exchange transactions (the "Transactions"). The contents of the Account at any given time included margin for existing Transactions and/or proceeds of completed Transactions.
3. Pursuant to a March 9, 2000 Addendum to the Account Agreement (the "Addendum"), CISFS confirmed Stilton as the owner of all cash balances, unrealized gains and/or losses and any interest due or credited on the Account and that Stilton's ownership interest in the Account would be indicated through an entry on CISFS's books.
4. On August 31, 2005, upon the sale of CISFS's business to RCM, RCM began to act as broker and custodian to Stilton.
5. On October 18, 2005, at RCM's instruction, Stilton's open foreign exchange positions were liquidated. Stilton has a cash balance in the Account of approximately \$54 million (the "Stilton Funds").
6. On November 14, 2005, Stilton commenced an adversary proceeding against RCM, AP. No. 05-03157 (the "Adversary Proceeding"), to recover the Stilton Funds.

The Adversary Proceeding, along with other "estate property" adversary proceedings, has been stayed by order of the Bankruptcy Court.

7. By this Proof of Claim, Stilton makes claim to all amounts due and owing to it or that become due and owing to it in connection with the Adversary Proceeding and the deposits of cash and cash balances in the Account on October 17, 2005 (the "Petition Date").

8. At the Petition Date, the net value to Stilton of Stilton's positions was approximately \$54,000,000.

9. Stilton reserves, and does not hereby waive, the right to seek recovery as its assets and not assets of the RCM estate the securities and cash deposited in, identified in or credited to its Account.

10. Stilton also asserts a contingent claim for all amounts which may have or may hereafter become due and payable to it by RCM under or in connection with the Account.

11. Stilton reserves the right to replace, amend or supplement this Proof of Claim at any time and in any respect, including, without limitation, for the purpose of (a) setting forth or changing the basis of the claims described herein, (b) providing further description or evidence of such claims and/or (c) including additional claims at law or in equity arising under or relating to the Account.

12. Notices regarding the Proof of Claim should be sent to:

Seward & Kissel LLP
One Battery Park Plaza
New York, New York 10004
Tel.: 212-574-1200
Fax.: 212-480-8421
Attn: John R. Ashmead, Esq.

13. In filing this Proof of Claim, Stilton does not submit itself to the jurisdiction of this Court for any purpose other than with respect to this Proof of Claim, and does not waive its right to seek a jury trial.

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Exhibit 21

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

-----X	
In re:	: Chapter 11
	: :
Refco Inc., <i>et al.</i> ,	: Case No. 05-60006 (RDD)
	: :
Debtors.	: (Jointly Administered)
	: :
-----X	

**DISCLOSURE STATEMENT WITH RESPECT TO
JOINT CHAPTER 11 PLAN OF REFCO INC. AND CERTAIN
OF ITS DIRECT AND INDIRECT SUBSIDIARIES**

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Attorneys for the Additional Committee of Unsecured
Creditors of Refco Inc., *et al.*

Dated: New York, New York
October 20, 2006

INTRODUCTION

The following introduction is only a general overview, which is qualified in its entirety by, and should be read in conjunction with, the more detailed discussions, information and financial statements and notes thereto appearing elsewhere in this disclosure statement (the "Disclosure Statement") and the Joint Chapter 11 Plan of Refco Inc. and Certain of its Direct and Indirect Subsidiaries (the "Plan"). All capitalized terms not defined in the Disclosure Statement have the meanings ascribed to such terms in the Plan, a copy of which is attached hereto as Exhibit A.

Bersec International LLC, Kroeck & Associates, LLC, Lind-Waldock Securities LLC, Marshall Metals, LLC, New Refco Group Ltd., LLC ("New Refco Group"), Refco Administration, LLC, Refco Capital Holdings, LLC, Refco Capital LLC, Refco Capital Management, LLC, Refco Capital Trading LLC, Refco Finance Inc., Refco Financial, LLC, Refco Fixed Assets Management, LLC, Refco F/X Associates, LLC ("FXA"), Refco Global Capital Management LLC, Refco Global Finance Limited, Refco Global Futures, LLC, Refco Global Holdings, LLC, Refco Group Ltd., LLC ("RGL"), Refco Inc. ("Refco"), Refco Information Services, LLC, Refco Managed Futures, LLC, Refco Mortgage Securities, LLC, Refco Regulated Companies, LLC, Summit Management, LLC, and Westminster-Refco Management LLC (collectively, the "Debtors"), the Official Committee of Unsecured Creditors of Refco Inc., *et al.* (the "Creditors' Committee"), and the Additional Committee of Unsecured Creditors of Refco Inc., *et al.* (the "Additional Committee" and, together with the Creditors' Committee, the "Committees") are furnishing the Disclosure Statement and the exhibits hereto and the related materials delivered herewith pursuant to section 1126(b) of the United States Bankruptcy Code, 11 U.S.C. §§ 101-1532 (as amended, the "Bankruptcy Code"), in connection with the solicitation (the "Solicitation") of acceptances of the Plan. The Debtors, the Committees, and the RCM Trustee (as defined below) (collectively, the "Plan Proponents") are soliciting acceptances of the Plan from Holders of: (i) Class 4 Senior Subordinated Note Claims, Class 5(a) Contributing Debtors General Unsecured Claims, Class 5(b) Related Claims and Class 6 RCM Intercompany Claims, against one or more of the Contributing Debtors; (ii) Class 4 FXA Senior Subordinated Note Claims, Class 5(a) FXA General Unsecured Claims, Class 5(b) Related Claims and Class 6 FXA Convenience Claims, against FXA; and (iii) Class 3 RCM FX/Unsecured Claims, Class 4 RCM Securities Customer Claims, Class 5 Leuthold Metals Claims, Class 6 RCM FX/Unsecured Convenience Claims, Class 7 RCM Securities Customer Convenience Claims and Class 8 Related Claims, against RCM (as defined below).

Marc S. Kirschner, the chapter 11 trustee (together with any successor chapter 11 trustee or, if the RCM Chapter 11 Case is converted to a chapter 7 case to be administered under subchapter III of chapter 7 of the Bankruptcy Code, any chapter 7 trustee, the "RCM Trustee") appointed in the case of Refco Capital Markets, Ltd. ("RCM" and, collectively with the Debtors, the "Chapter 11 Debtors"), while a co-proponent of the Plan, is not a signatory to this Disclosure Statement, and can make no representation or warranty with respect to the truth, accuracy or completeness of the disclosures made herein. Nevertheless, the RCM Trustee has concluded the Plan is in the best interests of the RCM Estate.

The Disclosure Statement is to be used by each record Holder of a Claim entitled to vote on the Plan solely in connection with its evaluation of the Plan; use of the Disclosure Statement for any other purpose is not authorized.

THE VOTING DEADLINE TO ACCEPT OR REJECT THE PLAN IS 5:00 P.M., EASTERN TIME, ON DECEMBER 8, 2006 (THE "VOTING DEADLINE"), UNLESS EXTENDED BY THE PLAN PROPONENTS. IN ORDER TO HAVE YOUR VOTE COUNTED, YOUR BALLOT(S) (AS DEFINED BELOW) MUST BE RECEIVED BY THE DEBTORS' VOTING AGENT (THE "VOTING AGENT") BY THE VOTING DEADLINE. IN THE CASE OF SECURITIES HELD THROUGH AN INTERMEDIARY, YOUR INSTRUCTIONS MUST BE RECEIVED BY YOUR INTERMEDIARY SUFFICIENTLY IN ADVANCE OF THE VOTING DEADLINE, SO THAT MASTER BALLOTS CAN BE PREPARED AND RECEIVED BY THE SPECIAL VOTING AGENT (THE "SPECIAL VOTING AGENT") BY THE VOTING DEADLINE.

2. *The Reincorporation*

Prior to Refco's IPO, the Company's business was conducted through RGL, and its direct and indirect subsidiaries. As a result of the transactions described in this paragraph, Refco owns all of the outstanding member interests of New Refco Group and became the holding company for the business. Prior to the effectiveness of its registration statement, Refco issued an aggregate of 63,122,588 shares of its common stock to Thomas H. Lee Equity Fund V, L.P., and its affiliates and co-investors, in exchange for the direct or indirect equity interests in New Refco Group held by such parties. RGHI contributed all of its Class A member interests in New Refco Group to Refco in exchange for 28,529,522 shares of common stock. In addition, the Phillip R. Bennett Three Year Annuity Trust, in which Bennett was both trustee and beneficiary, contributed all of its Class A member interests in New Refco Group to Refco in exchange for 19,089,272 shares of its common stock. Officers of New Refco Group who held Class A member interests in New Refco Group contributed all of their Class A member interests in exchange for an aggregate of 242,758 shares of its common stock. Officers, directors and employees who held Class B member interests in New Refco Group contributed all of their Class B member interests in New Refco Group to Refco in exchange for an aggregate of 4,015,860 shares of its common stock.

3. *The Initial Public Offering*

On August 16, 2005, Refco consummated an initial public offering of 26,500,000 shares of its common stock at a price of \$22.00 per share. Refco sold 12,500,000 shares, and 14,000,000 shares were sold by existing holders of Refco common stock. An additional 3,975,000 shares were sold by Refco pursuant to the exercise of the underwriters' option to purchase such shares to cover over-allotments. Proceeds from the sale of the 12,500,000 shares were used to redeem \$210 million aggregate principal amount of the outstanding Senior Subordinated Notes and for general corporate purposes. The redemption price was 109% of the Senior Subordinated Notes redeemed, plus accrued and unpaid interest to the date of redemption, *i.e.*, September 16, 2005. On August 18, 2005, Refco paid an aggregate dividend of \$82,203,000 to its shareholders. This payment was made from proceeds received from the exercise by the underwriters' of their option to purchase additional shares from Refco in the IPO. Credit Suisse First Boston LLC, Goldman, Sachs & Co. and Banc of America Securities LLC acted as joint book-running managers for the IPO. Deutsche Bank Securities Inc., J.P. Morgan Securities Inc., Merrill Lynch, Pierce, Fenner & Smith Incorporated, Sandler O'Neill & Partners, L.P. and HSBC Securities (USA) Inc. acted as co-managers.

4. *Disclosure of Possible Fraud, Loss of Customer Confidence: Impact on Futures Merchants' Operations*

In connection with the preparation of its first quarterly financial statement following the IPO, a Company employee became aware that a receivable of \$430 million (the "Undisclosed Receivable") which previously had been recorded on the Company's books and records as a receivable from an unaffiliated third party appeared to be owed by RGHI, a company controlled by the Company's Chief Executive Officer, Mr. Bennett. This revelation was brought to the attention of the Company's Chief Financial Officer and then to the Company's Audit Committee which immediately hired Latham & Watkins LLP and FTI Consulting Inc. to commence an investigation. Later that week, the Audit Committee determined that the receivable was in fact a related-party receivable, and by action of the Board of Directors demanded immediate repayment of the receivable and suspended Bennett pending further investigation. On October 10, 2005, the \$430 million receivable including all accrued interest was repaid in full and the Company issued a press release describing the foregoing events and noting that because of this material discovery, its previously issued financial statements could no longer be relied upon. On Tuesday, October 11, Bennett was arrested.

The disclosure of the financial statement irregularities together with the news of Bennett's arrest precipitated a crisis at the Company which evolved at an incredibly rapid pace. First, customers at all of the Company's businesses sought to withdraw cash, securities and other property on deposit with the Company in a manner which rapidly turned into a "run on the bank." The Company's regulated businesses, principally Refco, LLC and Refco Securities, LLC, maintained customer property in segregated accounts and, in accordance with Securities and Exchange Commission ("SEC") and Commodity Futures Trading Commission ("CFTC") regulations, had sufficient excess capital to satisfy all customer demands, even at the extraordinarily elevated levels of withdrawal. For example, customer deposits at Refco, LLC which were approximately \$7.5 billion on October 10, had declined to approximately \$5.7 billion by October 17, 2005. The Company's unregulated business, principally RCM, however, was not required to and did not in fact maintain property received from customers in segregated accounts;

nor did it maintain cash reserves beyond those which it deemed necessary to satisfy customer requests for withdrawal in the normal course plus a reasonable cushion. Accordingly, demands by customers to withdraw property from RCM, including several large withdrawals (*see* Section IV.D.2 – "SPhinX Settlement"), seriously and rapidly depleted RCM's liquidity, leading the Board of Directors on October 13, 2005 to declare a moratorium on further customer withdrawals from RCM for fifteen days.

Perceiving that the Company's principal concern was a lack of liquidity which would be alleviated if the Company's value were able to be realized in a more orderly fashion, over the next several days the Company investigated various liquidity enhancing measures including loans, standby credit mechanisms, guarantees, shared clearing arrangements and equity investments from the Company's principal shareholder and other potential investors as well as a sale of all or parts of the Company's business. However, representatives of the CME, expressing concern for the protection of public investors, advised the Company that it would invoke its emergency powers to seize and transfer to another registered commodities broker all of Refco, LLC's customer accounts if no "plan designed" to stabilize the situation satisfactory to the CME was put in place by the opening of business on Monday, October 17, 2005. Faced with the prospect of losing the Company's flagship business for no consideration, the Company's strategy shifted to seeking to sell its regulated commodities futures merchant business as a going concern.

After considering its alternatives and strongly influenced by the prospect of the CME's exercising its emergency powers, the Company negotiated a memorandum of understanding with a group of investors led by J.C. Flowers & Co. ("Flowers") for the sale of the Company's regulated commodities futures merchant business, which included the sale of the equity securities of Refco, LLC, and the business conducted through certain of the Company's overseas subsidiaries. The proposed transaction required that the Company's unregulated businesses (which were believed to be eligible to seek protection under chapter 11 of the Bankruptcy Code) file bankruptcy petitions as promptly as possible to allow a sale of assets free and clear of interests to be consummated under section 363(b) of the Bankruptcy Code. The memorandum of understanding also permitted the Company to entertain and solicit competing bids for the business subject to various customary buyer protection features including a "break-up" fee and expense reimbursement.

Completed in the early morning hours of October 17, 2005, the memorandum of understanding was described to the CME, which agreed to permit Refco, LLC to continue operating pending consummation of the transaction under close monitoring by the CME and CFTC. Later that morning, the transaction was disclosed in press releases issued by the Company and Flowers and representatives of Flowers sought to assure various constituencies including regulators, customers, creditors and employees that the crisis at the Company had been stabilized. Later that evening, the Initial Debtors (as defined below) commenced their chapter 11 cases.

5. Governmental Investigations

Immediately following the Company's October 10, 2005 announcement that it had discovered the Undisclosed Receivable, the Department of Justice ("DOJ"), the SEC and the CFTC initiated investigations into the Company generally and, in particular, the Undisclosed Receivable. As part of their investigations, the various agencies also scrutinized the roles of third parties, including BAWAG P.S.K. Bank Für Arbeit Und Wirtschaft Und Österreichische Postsparkasse Aktiengesellschaft, that may have assisted Bennett and others in concealing Refco's losses. *See* Section IV.D.1 – "BAWAG Settlement." On or about October 12, 2005, Bennett was arrested and charged in a criminal complaint with having defrauded investors in the IPO by concealing the Undisclosed Receivable. Thereafter, on or about November 10, 2005, an eight-count indictment was returned against Bennett in the United States District Court for the Southern District of New York alleging, among other things, that Bennett engaged in a conspiracy to commit securities fraud by concealing losses sustained by the Company through its own and its customers' trading in the financial markets.

The Company has rendered substantial cooperation in connection with these investigations, as well as with regard to several other inquiries by the SEC and CFTC that relate to other activities involving the Company. Such cooperation has included responding to numerous requests for documents and other information from the DOJ, SEC and CFTC. In addition, the Company has made various of its current and former employees available for interviews by these agencies. The Company entered into confidentiality and non-waiver agreements with each of the agencies pursuant to which it has provided information that otherwise would be subject to a privilege or other protection. The Company believes that its cooperation with such governmental agencies will weigh positively in the event that any

of the agencies considers whether or not to bring criminal and/or civil proceedings against the Company. There can be no assurance, however, that such proceedings will not be initiated.

IV. EVENTS DURING THE CHAPTER 11 CASES

On October 17, 2005, Bersec International LLC, Kroeck & Associates, LLC, Marshall Metals, LLC, New Refco Group, Refco Administration, LLC, Refco Capital Holdings, LLC, Refco Capital LLC, Refco Capital Management, LLC, RCM, Refco Capital Trading LLC, FXA, Refco Finance Inc., Refco Financial, LLC, Refco Fixed Assets Management, LLC, Refco Global Capital Management LLC, Refco Global Finance Limited, Refco Global Futures, LLC, Refco Global Holdings, LLC, RGL, Refco, Refco Information Services, LLC, Refco Mortgage Securities, LLC, Refco Regulated Companies, LLC and Summit Management, LLC (collectively, the "Initial Debtors") each filed voluntary petitions in the United States Bankruptcy Court for the Southern District of New York seeking reorganization relief under chapter 11 of the Bankruptcy Code. On June 5, 2006, the Company sought chapter 11 protection for three additional subsidiaries and affiliates: Lind-Waldock Securities LLC, Refco Managed Futures, LLC and Westminster-Refco Management LLC (the "Additional Debtors"). The Additional Debtors are guarantors under the Credit Agreement and the Senior Subordinated Notes, are non-operating companies and have been named in the class action lawsuit, *In re Refco, Inc. Securities Litigation*, Case No. 05 Civ. 8626 (GEL) (the "Securities Class Action"), currently pending in United States District Court in the Southern District of New York. From and after their respective petition dates, the Debtors have continued to operate their businesses and manage their properties as debtors-in-possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code. RCM is a debtor in these chapter 11 cases, but not a debtor-in-possession. See Section IV.B.5 – "Appointment of RCM Trustee."

A. Global Plan Term Sheet and Plan Support Agreement

The Refco Entities, the Committees, the RCM Trustee, those individual customers and creditors of RCM that are or become signatories to the Plan Support Agreement (as defined below) (the "RCM Creditor Parties"), and the individual creditors of the Debtors and Refco, LLC that are or become signatories to the Plan Support Agreement (the "Refco Creditor Parties" and, collectively with the Refco Entities, the Committees, the RCM Trustee and the RCM Creditor Parties, the "Plan Support Parties") have negotiated a global plan term sheet (the "Global Term Sheet"), many of the terms of which are incorporated into the Plan. The same parties also have negotiated a plan support agreement (the "Plan Support Agreement"), to memorialize their support for a global reorganization plan implementing the terms of the Global Term Sheet. The Chapter 7 Trustee also is a party to the Plan Support Agreement, but only with respect to certain specified provisions.

The Plan Support Agreement, including the Global Term Sheet as an attachment, has been executed by the Requisite Parties (as defined below), including RCM Creditor Parties constituting the Super Majority (as defined in the RCM Settlement Agreement), and was filed with the Bankruptcy Court on or about September 15, 2006.

By negotiating and entering into the Plan Support Agreement, the Plan Support Parties have sought to avoid the inevitably costly and time-intensive litigation regarding the RCM Settlement Agreement and other outstanding disputes between and among the parties that otherwise would have consumed the parties' time and attention (see Section II – "Settlements Embodied in the Plan" for a discussion of such disputes). Rather, the Plan Support Parties have sought to focus their collective efforts on the negotiation, confirmation and implementation of a global reorganization plan.

1. Support of Global Plan

The Plan Support Agreement provides that if the terms and conditions of the Plan and supporting documents are consistent with the Global Term Sheet, and all other terms and conditions of the Plan Support Agreement have been satisfied or waived, then:

a. the Debtors and the RCM Trustee and, to the extent that the Creditors' Committee, the Additional Committee or both elect to do so before the hearing before the Bankruptcy Court on the adequacy of the Disclosure Statement, the Creditors' Committee, the Additional Committee, or both will act as Plan Proponents;

Exhibit 22

THIS STATEMENT PREPARED PURSUANT TO THE ORDER STAYING "ESTATE PROPERTY ISSUE" PROCEEDINGS

REFCO INC., ET AL.
STATEMENT OF REFCO CAPITAL MARKETS ("RCM") CLIENT ACCOUNT
AS OF NOVEMBER 18, 2005

Account#		9341 STILTON INTERNATIONAL HOLDINGS			
Type	Long/-Short ¹		Cusip	Sec Descr	Hold Factor ²
	Position				
					Cash/(Cash Due)
					\$54,000,360.51

US Dollars

¹

Position represents face value for bonds and shares for equities. No valuation for these positions is assumed or implied herein.

²

The Hold Factor represents the percentage of securities held by RCM in relation to the total of all such securities listed in RCM's client accounts. Calculation does not include impact of short positions for each respective security.

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

-----x	
In re	: Chapter 11
	: :
REFCO INC., <u>et al.</u> ,	: Case No. 05-60006 (RDD)
	: :
Debtors.	: (Jointly Administered)
----- x	

ORDER STAYING "ESTATE PROPERTY ISSUE" PROCEEDINGS

Upon consideration of the Motion Pursuant To 11 U.S.C. § 105(a) And Fed. R. Bankr. P. 7001, 7023 And 9014 For Order Establishing Procedures To Govern Litigation Of Estate Property Issue filed November 8, 2005 (Docket No. 218) (the "Procedures Motion") of the above-captioned debtors and debtors-in-possession (the "Debtors") under 11 U.S.C. § 105(a) and Rules 7001, 7023 and 9014 of the Federal Rules of Bankruptcy Procedure to establish procedures for expedited litigation to determine common legal and factual issues relating to whether certain property held by, or on behalf of, Debtor Refco Capital Markets, Ltd. ("RCM") constitutes property of RCM's bankruptcy estate or property of RCM's clients (the "Estate Property Issue"), and for a stay of pending and future proceedings and actions which raise or implicate the Estate Property Issue, and the objections and responses to the Procedures Motion; and a hearing having been held on November 18, 2005 (the "November 18 Hearing"); and the Court having determined that the interim relief set forth below is in the best interests of the Debtors, their estates, creditors, and other parties-in-interest and

facilitates the efficient management of the Court's and parties' resources and docket regarding the Estate Property Issue; and it appearing that proper and adequate notice has been given under the particular circumstances and that no other or further notice is necessary; and upon the record herein and after due deliberation and good cause appearing therefor:

IT IS HEREBY ORDERED AS FOLLOWS:

1. **Stay Of Proceedings.** Except as otherwise provided herein, all pending adversary proceedings, contested matters, and other lawsuits and actions by any holder of an RCM account which raise or implicate the Estate Property Issue (collectively, the "Stayed Proceedings"), including, without limitation, the proceedings listed on Exhibit A hereto, are hereby stayed. Any holder of one or more accounts at RCM who has not yet commenced any such action or proceeding may, but is not required to, do so, but such action or proceeding shall be stayed immediately upon commencement without further notice or order and shall thereafter constitute a Stayed Proceeding. This stay shall continue in effect through and including December 8, 2005, and may be extended by the Court.

2. **Rogers Proceeding.** Notwithstanding the foregoing, the parties to Adversary Proceeding No. 05-03064 (RDD) (the "Rogers Proceeding") may proceed with depositions of fact witnesses to be completed on or before December 8, 2005, unless the parties agree otherwise or the Court so orders. The scheduling order entered in the Rogers Proceeding on October 28, 2005 is vacated. The Court will

conduct a status conference in the Rogers Proceeding at the December 8, 2005 omnibus hearing in these cases.

3. **VR State Court Action.** Upon the consent of the plaintiffs in the lawsuit styled VR Global Partners, L.P., et al., v. Refco Securities, LLC, Case No. 650250/2005, filed in the Supreme Court for the State of New York, New York County (the "VR State Court Action"), the VR State Court Action is hereby stayed. Such stay shall be coextensive with the effectiveness of the Second Amended and Restated Stipulation and Consent Order, Among Other Things, Under 11 U.S.C. § 1107(a), Limiting Activities Of Refco Capital Markets, Ltd., entered on November 18, 2005, i.e., until the earlier of December 8, 2005 or the termination of the Second Amended and Restated Stipulation and Consent Order, unless such stay is extended in writing by each of the parties to the VR State Court Action. Nothing in this order shall be considered a waiver of any person's rights, claims, remedies or defenses, each of which is expressly reserved, with respect to the VR State Court Action, including, without limitation, any issues relating to the automatic stay, jurisdiction, or any questions of fact or issues of law as to whether the VR State Court Action relates to these bankruptcy cases.

4. **Hearing.** The Court will hold a hearing and status conference in respect of the Procedures Motion at the December 8, 2005 omnibus hearing in these cases, at which the Court will consider, among other things, the continuation of modification of the stay of proceedings provided in paragraph 1 hereof.

5. **Disclosures Of RCM Account-Related Information.** To facilitate the Court's parties' determination of appropriate procedures to determine the Estate Property Issue, and any related matters that may be appropriate, and as set forth on the record at the November 18 Hearing, the Debtors shall provide the information set forth below in respect of accounts and assets at RCM:

a. **November 23, 2005 Website Disclosures.** On or before November 23, 2005, the Debtors shall post on their website, www.refcodocket.com (the "Website") a listing of the aggregate market values of the assets held by or on behalf of RCM as of a specified date on or after October 17, 2005 (the "Disclosure Date") in each of the following categories, as well as the locations where, and the names under which, such assets are held: (i) equity securities; (ii) cash, including U.S. dollars and foreign currencies; (iii) U.S. government and agency bonds and obligations; (iv) non-U.S. government and agency bonds and obligations; (v) corporate bonds and obligations; and (vi) other financial assets (excluding inter-company obligations owed by RCM affiliates).

b. **December 5, 2005 Website Disclosures.** On or before December 5, 2005, the Debtors shall post on the Website: (i) a listing of the aggregate market values of the assets shown on RCM's books and records for all of its clients' accounts together, and not on an account-by-account basis, as of the Disclosure Date in each of the following categories: (a) equity securities;

(b) cash, including U.S. dollars and foreign currencies; (c) U.S. government and agency bonds and obligations; (d) non-U.S. government and agency bonds and obligations; (e) corporate bonds and obligations; and (f) other financial assets; and (ii) inter-company obligations between RCM and its affiliates as of September 30, 2005.

c. **Account Statement Disclosures.** On or before December 5, 2005, the Debtors shall send to each of RCM's clients, by first class mail to the address for such client shown on RCM's books and records, a statement of the assets shown on RCM's books and records for each such client's account(s) as of the Disclosure Date as follows: (i) number of shares of equity securities for each issuer thereof; (ii) amount of cash, including U.S. dollars and foreign currencies; (iii) face amount of U.S. government and agency bonds and obligations for each issuer thereof; (iv) face amount of non-U.S. government and agency bonds and obligations for each issuer thereof; (v) face amount of corporate bonds and obligations for each issuer thereof; (vi) quantity of each other asset shown for such account(s); (vii) for securities listed in the account which are publicly traded on any major exchange, the aggregate quantity of such securities held by RCM, and the aggregate quantity of such securities listed in the accounts of all RCM clients; and (viii) for all other securities listed in the account, the quantity of each specific security

listed in the account expressed as a percentage of the quantity of such security listed in the accounts of all RCM clients.¹

d. **RCM Form Agreements.** On or before December 5, 2005, the Debtors shall post on the Website the standard forms of written agreements used by RCM in the ordinary course of its pre-petition business.

e. **Designation Of RCM Account Information**
Witness(es). On or before December 5, 2005, the Debtors shall file with the Court and serve on counsel for the Official Committee of Unsecured Creditors, counsel for each party to a Stayed Proceeding, and the Office of the United States Trustee a notice identifying one or more persons knowledgeable and available to provide deposition testimony concerning the processes used to produce the information specified in sub-paragraphs a, b and c above, the accuracy of that information, the available records which document pre- and post-petition transactions and transfers involving RCM assets, RCM's pre-petition ordinary course business practices with respect to RCM's handling of assets deposited or maintained by clients at RCM, RCM's disclosures to clients related to such practices, the standard forms of written agreements used by RCM in the ordinary course of its pre-petition business, and transfers of

¹ Provided that counsel of record for any of RCM's clients timely provides counsel for RCM with e-mail or fax address, the Debtors shall also send the foregoing information to such via e-mail or fax on such date.

assets between RCM and its affiliates. At the December 8, 2005 hearing, the Court will determine the procedures to govern such depositions.

f. **Additional Filing With The Court.** Prior to the December 8, 2005 hearing, the Debtors shall file with the Court and serve on counsel for the Official Committee of Unsecured Creditors and the Office of the United States Trustee a notice containing the disclosures specified in sub-paragraphs a and b above.

g. **Modifications.** The Debtors shall use their best efforts to provide in good faith true, complete and accurate information as specified in sub-paragraphs a, b, c, d and e above. If the Debtors determine in good faith that modification of the foregoing provisions of this order is warranted, the Debtors may apply for relief from this order by written motion on not less than twenty-four hours' prior notice to counsel for each party to a Stayed Proceeding, counsel for the Official Committee of Unsecured Creditors, the Office of the United States Trustee, and parties in interest requesting notice in these cases pursuant to Bankruptcy Rule 2002. If any other party in interest determines in good faith that modification of the foregoing provisions of this order is warranted, such party in interest may apply for relief from this order by written motion on not less than twenty-four hours' prior notice to counsel for the Debtors, counsel for each party to a Stayed Proceeding, counsel for the Official Committee of Unsecured Creditors, the Office of the United States

Trustee, and parties in interest requesting notice in these cases pursuant to

Bankruptcy Rule 2002.

Dated: New York, New York
November 28, 2005

/s/ Robert D. Drain
UNITED STATES BANKRUPTCY JUDGE

Exhibit 23

3/26/07

Tina L. Brozman (TB-0854)
Sabin Willett (*pro hac vice*)
Jared R. Clark (JC-6512)
BINGHAM McCUTCHEEN LLP
399 Park Avenue
New York, NY 10022
Telephone: (212) 705-7000

Counsel for the Plan Administrator and Chapter 11
Trustee of Refco Capital Markets, Ltd.

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

In re

REFCO INC., *et al.*,

Debtors.

CHAPTER 11

Case No. 05-60006 (RDD)

(Jointly Administered)

**OBJECTION OF MARC S. KIRSCHNER AS PLAN ADMINISTRATOR AND
CHAPTER 11 TRUSTEE OF REFCO CAPITAL MARKETS, LTD. TO PROOF OF
CLAIM OF STILTON INTERNATIONAL HOLDINGS LIMITED**

Marc S. Kirschner, as Plan Administrator and Chapter 11 Trustee (the "RCM Trustee") of Refco Capital Markets, Ltd. ("RCM") hereby files this Objection to Proof of Claim No. 9124, filed herein by Stilton International Holdings Limited ("Stilton"). Stilton's Proof of Claim No. 9124 seeks to recover an amount of \$54,000,000 in connection with Stilton's account at RCM ("Account 5001P"). The RCM Trustee objects to Stilton's claim pursuant to 11 U.S.C. § 502(d), because Stilton is obligated to, but has not, returned to RCM a preferential payment from another Stilton account ("Account 9341") in the amount of \$20,000,000 and thus Stilton's claim must be disallowed.

C9124

Cl. Ex. 165

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Background

1. On or around July 12, 2006, Stilton filed Proof of Claim No. 9124. In Stilton's claim, it alleges that Stilton entered into a Foreign Exchange Account Agreement with RCM, which established Account 5001P. Stilton alleges that as of October 17, 2005 ("Petition Date"), the net value of its position was \$54,000,000.

2. Stilton received a partial distribution of \$9,855,000 on or about December 26, 2006 in the First Interim Distribution.¹ Despite this partial distribution, the RCM Trustee reserved all rights to withhold any subsequent distributions based upon later-filed preference actions.

3. Within 90 days prior to the Petition Date, on October 12, 2005, RCM transferred to Stilton \$20,000,000 from Account 9341 (the "Preferential Transfer").

4. The RCM Trustee filed a Complaint to Avoid and Recover Preferential Transfer on March 26, 2007 against Stilton to recover the Preferential Transfer.

Basis for Objection

5. Pursuant to section 547(b) of the Bankruptcy Code, the RCM Trustee may avoid the Preferential Transfer because: (a) Stilton was at all material times a creditor of RCM; and (b) the Preferential Transfer (i) was made for the benefit of Stilton on account of an antecedent debt owed by RCM before such Preferential Transfer was made; (ii) was made while RCM was insolvent, (iii) was made on or within 90 days before the Petition Date; and (iv) enabled Stilton to receive more than it would have received if the Preferential Transfer had not been made, the

¹ See Order Granting the Trustee's Motion for an Order . . . Authorizing and Directing First Interim Distribution in Respect of Scheduled/Allowed Claims, in Each Case, Pursuant to the Joint Chapter 11 Plan of Refco Inc. and Certain of its Direct and Indirect Subsidiaries, December 22, 2006.

case were a case under Chapter 7 of the Bankruptcy Code, and Stilton had received payment of such debt to the extent provided by the provisions of the Bankruptcy Code.

6. Pursuant to section 550(a) of the Bankruptcy Code, the RCM Trustee may recover, for the benefit of the RCM estate, the Preferential Transfer (plus interest and costs) because: (a) it is avoidable under section 547 of the Bankruptcy Code; and (b) Stilton is the initial transferee of the Preferential Transfer or the entity for whose benefit it was made, or the immediate or mediate transferee of such initial transferee.

7. Pursuant to section 502(d) of the Bankruptcy Code, the Court shall disallow any claim of any entity: (a) from which property is recoverable under section 550; or (b) that is a transferee of a transfer avoidable under section 547 of the Bankruptcy Code, unless such entity or transferee has paid the amount, or turned over any such property, for which such entity or transferee is liable under section 550 of the Bankruptcy Code. Stilton has not paid the amount of the Preferential Transfer, or turned over any such property, to RCM.

8. Accordingly, Stilton's Proof of Claim No. 9124 should be disallowed pursuant to section 502(d) of the Bankruptcy Code.

WHEREFORE, Proof of Claim No. 9124, filed by Stilton International Holdings Limited should be disallowed, and the RCM Trustee should be granted such other and further relief as may be just and proper.

Dated: New York, New York
March 26, 2007

BINGHAM McCUTCHEN LLP

By: /s/ Sabin Willett

Tina L. Brozman (TB-0854)
Sabin Willett (*pro hac vice*)
Jared R. Clark (JC-6512)
399 Park Avenue
New York, NY 10022
(212) 705-7000

Counsel for the Plan Administrator and
Chapter 11 Trustee of Refco Capital
Markets, Ltd.

REFCO CAPITAL MARKETS, LTD. CUSTOMER CLAIM FORM	UNITED STATES BANKRUPTCY COURT SOUTHERN DISTRICT OF NEW YORK
<p>Specific debtor against which this claim is asserted:</p> <p>Refco Capital Markets, Ltd.</p> <p>Name of Creditor:</p> <p>Stilton International Holdings Limited</p> <p>Notices to be sent to:</p> <p>John R. Ashmead, Esq. Seward & Kissel LLP One Battery Park Plaza New York, New York 10004</p> <p>TBL: () () () () () () - () () () () () ()</p>	<p>INSTRUCTIONS</p> <ol style="list-style-type: none"> Carefully read these instructions before completing. This form should not be used to make a claim for post-petition administrative expense arising after the commencement of the case (10/17/2005). A request for payment of an administrative expense may be filed pursuant to 11 U.S.C. § 503. In order to have your claim considered for payment and/or voting purposes, complete ALL applicable questions. <ol style="list-style-type: none"> Type of Claim – check the box next to the appropriate type of claim Net Liquidation Value of Account – Enter the value of the securities in the boxes provided. Value must be specified in U.S. dollars. Social Security/Tax Payer Identification – Enter the last 4 digits of your social security <u>OR</u> tax payer identification number Signature – sign, date and print your name and title Mail completed form to: or Hand Deliver completed form to: <div style="display: flex; justify-content: space-between;"> <div style="width: 45%;"> United States Bankruptcy Court Southern District of New York Attn: Refco Inc. Claims Docketing Center Bowling Green Station P.O. Box 5175 New York, New York 10274 -5175 </div> <div style="width: 45%;"> United States Bankruptcy Court Southern District of New York Attn: Refco Inc. Claims Docketing Center One Bowling Green, Room 534 New York, New York 10004 -1408 </div> </div> <p>Form must be received no later than July 17, 2006, at 5:00 pm prevailing Eastern Time. No facsimiles will be accepted. Upon receipt of this claim, the claims agent will mail you an acknowledgement.</p>
<p>1. Type of Claim (See Addendum)</p> <div style="display: flex; justify-content: space-between;"> <div> <input checked="" type="checkbox"/> Constructive Trust <input checked="" type="checkbox"/> Return of Property </div> <div> <input type="checkbox"/> Guarantee <input checked="" type="checkbox"/> Unsecured Nonpriority Claim </div> </div> <p>2. Net Liquidation Value of Account (denomination in US Dollars only):</p> <p>U.S. \$ 54000000 00 *</p> <p>3. Social Security/Tax Payer Identification Number:</p> <p>Last 4 Digits of Your Social Security #: N/A OR N/A</p> <p>Tax Payer Identification #: </p> <p>4. Signature:</p> <p>SIGN and print the name and title, if any, of the creditor or other person authorized to file this claim (attach power of attorney, if any).</p> <p><i>Harold L. McPike</i></p> <p>Signature: H A R A L D M C P I K E</p> <p>Printed Name: H A R A L D M C P I K E</p> <p>Date (mm/dd/yyyy): 07/07/2006</p> <p>Title: D I R E C T O R</p> <p><small>Penalty for presenting fraudulent claim: Fine of up to \$500,000 or imprisonment for up to 5 years, or both. 18 U.S.C. §§ 152 and 3571.</small></p>	<p style="text-align: center;">THIS SPACE IS FOR COURT USE ONLY</p> <p style="text-align: center;">Claim #9124 USBC SDNY Refco Inc., et. al. 05-60006-rdd</p> <div style="text-align: center; border: 1px solid black; padding: 10px; margin-top: 20px;"> <p>FILED</p> <p>2006 JUL 12 P 4:10</p> <p>S.D. OF N.Y.</p> </div>

POC0005

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9124 Y.J.

Addendum to Proof of Claim

1. Stilton International Holdings ("Stilton") hereby files this Proof of Claim in respect of cash owing to it or held on its behalf by Refco Capital Markets, Ltd. ("RCM"). Copies of documents supporting Stilton's rights and claims against RCM are voluminous and have not been attached, but are available upon request.

2. On October 17, 1997, Stilton, as customer, and CIS Financial Services Inc. ("CISFS"), predecessor to RCM, entered into that certain Foreign Exchange Account Agreement (the "Account Agreement"). The Account Agreement established a foreign exchange trading account, account number 5001P (the "Account"), in respect of foreign exchange transactions (the "Transactions"). The contents of the Account at any given time included margin for existing Transactions and/or proceeds of completed Transactions.

3. Pursuant to a March 9, 2000 Addendum to the Account Agreement (the "Addendum"), CISFS confirmed Stilton as the owner of all cash balances, unrealized gains and/or losses and any interest due or credited on the Account and that Stilton's ownership interest in the Account would be indicated through an entry on CISFS's books.

4. On August 31, 2005, upon the sale of CISFS's business to RCM, RCM began to act as broker and custodian to Stilton.

5. On October 18, 2005, at RCM's instruction, Stilton's open foreign exchange positions were liquidated. Stilton has a cash balance in the Account of approximately \$54 million (the "Stilton Funds").

6. On November 14, 2005, Stilton commenced an adversary proceeding against RCM, AP. No. 05-03157 (the "Adversary Proceeding"), to recover the Stilton Funds.

The Adversary Proceeding, along with other "estate property" adversary proceedings, has been stayed by order of the Bankruptcy Court.

7. By this Proof of Claim, Stilton makes claim to all amounts due and owing to it or that become due and owing to it in connection with the Adversary Proceeding and the deposits of cash and cash balances in the Account on October 17, 2005 (the "Petition Date").

8. At the Petition Date, the net value to Stilton of Stilton's positions was approximately \$54,000,000.

9. Stilton reserves, and does not hereby waive, the right to seek recovery as its assets and not assets of the RCM estate the securities and cash deposited in, identified in or credited to its Account.

10. Stilton also asserts a contingent claim for all amounts which may have or may hereafter become due and payable to it by RCM under or in connection with the Account.

11. Stilton reserves the right to replace, amend or supplement this Proof of Claim at any time and in any respect, including, without limitation, for the purpose of (a) setting forth or changing the basis of the claims described herein, (b) providing further description or evidence of such claims and/or (c) including additional claims at law or in equity arising under or relating to the Account.

12. Notices regarding the Proof of Claim should be sent to:

Seward & Kissel LLP
One Battery Park Plaza
New York, New York 10004
Tel.: 212-574-1200
Fax.: 212-480-8421
Attn: John R. Ashmead, Esq.

13. In filing this Proof of Claim, Stilton does not submit itself to the jurisdiction of this Court for any purpose other than with respect to this Proof of Claim, and does not waive its right to seek a jury trial.

SK 25387 0001 684055

Exhibit 24

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

-----X	
In re:	: Chapter 11
Refco Inc., <u>et al.</u> ,	: Case No. 05-60006 (RDD)
Debtors.	: (Jointly Administered)
-----X	

**RCM PLAN ADMINISTRATOR'S NOTICE OF
THIRD INTERIM DISTRIBUTION OF ADDITIONAL PROPERTY**

PLEASE TAKE NOTICE that the Plan Administrator (the "RCM Plan Administrator") of Refco Capital Markets, Ltd. ("RCM"), a debtor in the above-captioned bankruptcy cases,¹ previously filed the motion for entry of an order (1) allowing certain claims and classifying certain claims by agreement, (2) authorizing and directing a third interim distribution in respect of allowed claims and disputed claims reserves, in each case, pursuant to the Joint Chapter 11 Plan of Refco Inc. and Certain of its Direct and Indirect Subsidiaries (the "Plan"), and (3) authorizing the RCM Plan Administrator to make distributions more frequently than quarterly (the "Third Interim Distribution Motion") [Docket No. 5242].²

¹ The following entities are Debtors in these chapter 11 cases: Bersec International LLC; Kroeck & Associates, LLC; Lind-Waldock Securities LLC; Marshall Metals, LLC; New Refco Group Ltd., LLC; Refco Administration, LLC; Refco Capital Holdings, LLC; Refco Capital LLC; Refco Capital Management, LLC.; Refco Capital Trading LLC; Refco Finance Inc.; Refco Financial, LLC; Refco Fixed Assets Management, LLC; Refco F/X Associates, LLC; Refco Global Capital Management LLC; Refco Global Finance Limited; Refco Global Futures, LLC; Refco Global Holdings, LLC; Refco Group Ltd., LLC; Refco Inc.; Refco Information Services, LLC; Refco Managed Futures, LLC; Refco Mortgage Securities, LLC; Refco Regulated Companies, LLC; Summit Management, LLC; and Westminster-Refco Management LLC. Refco Capital Markets, Ltd. is a debtor in these chapter 11 cases, but not a debtor-in-possession.

² Capitalized terms used herein or in the Exhibits or Annexes to this Notice but not defined herein or therein shall have the meanings ascribed to such terms in the Third Interim Distribution Motion, including by reference to the Plan described therein.

PLEASE TAKE FURTHER NOTICE that the Court entered an order (the “Third Interim Distribution Order”) [Docket No. 5327] on June 6, 2007 granting the Third Interim Distribution Motion.

PLEASE TAKE FURTHER NOTICE that, pursuant to paragraph 1.d. of the Third Interim Distribution Order, the Court ordered that, in respect of each distribution to be made by the RCM Plan Administrator other than a Quarterly Distribution after the third interim distribution, (1) no further order of the Court is required and (2) the RCM Plan Administrator is required to file with the Court and serve on the electronic service list maintained in these cases, no later than three business days in advance of such distribution, a notice (each, a “Required Notice”) containing (a) as necessary, a restatement of the claim exhibits attached to the Third Interim Distribution Order showing the results of further claims resolution efforts and (b) a statement of the amounts proposed to be distributed and amounts proposed to be placed into disputed claims reserves, in each case, consistent with the RCM Plan Administrator’s practice in connection with the first, second, and third interim distributions.

PLEASE TAKE FURTHER NOTICE that on June 20, 2007, the RCM Plan Administrator filed the Notice of (1) Fourth Interim Distribution of RCM Assets in Place and (2) First Interim Distribution of Additional Property [Docket No. 5452] (the “First Additional Property Notice”).

PLEASE TAKE FURTHER NOTICE that on September 12, 2007, the RCM Plan Administrator filed the Notice of (1) Fifth Interim Distribution of RCM Assets in Place and (2) Second Interim Distribution of Additional Property [Docket No. 5852] (the “Second Additional Property Notice”).

PLEASE TAKE FURTHER NOTICE that the Contributing Debtors will be receiving approximately \$78 million pursuant to the Supplemental Distribution Schedule And Notice Of

Intent By Albert Togut, As The Chapter 7 Trustee Of Refco, LLC, To Make A Distribution On Account Of Certain Allowed Claims, dated December 14, 2007 [Case No. 05-60134, Docket No. 966], and that as a result, pursuant to the Plan of Reorganization, the RCM Plan Administrator will be receiving approximately \$50 million in Additional Property from the Contributing Debtors on or around December 26, 2007.

PLEASE TAKE FURTHER NOTICE that the RCM Plan Administrator intends to make a third interim distribution of Additional Property (the “Third Interim Additional Property Distribution”) on or about December 28, 2007³, (2) this notice is the Required Notice in respect thereof (the “Third Additional Property Interim Distribution Notice”), and (3) attached hereto and incorporated herein are (a) Annex 1, which is a restatement of all claims against RCM that continue to receive distributions⁴ or benefit from reserve deposits (i.e., claims which appear on claims Exhibits A1, B1, E1, and E3) and (b) Annex 2, which is a statement of the amounts of Additional Property proposed to be distributed and amounts proposed to be placed into reserves.

³ On or around the same date, the RCM Plan Administrator also intends to make all appropriate catch-up distributions, as necessary, of Assets in Place and Additional Property to holders of Allowed Class 3 RCM FX/Unsecured Claims and Class 4 RCM Securities Customer Claims.

⁴ Two RCM Securities Customers who have also received distributions from the Contributing Debtors have already been capped at a 100% recovery from prior distributions. Any amounts that would have otherwise been paid to them will be recycled to other RCM Securities Customers in accordance with the RCM Settlement Agreement.

Dated: New York, New York
December 19, 2007

BINGHAM MCCUTCHEN LLP

By: /s/ Mark W. Deveno
Mark W. Deveno (MD-8708)
Jeffrey Olinsky (JO-4741)
399 Park Avenue
New York, NY 10022
(212) 705-7000

Counsel for the RCM Plan Administrator

Annex 1

A1
Allowed RCM Securities Customer Claims
(For Purposes of 3rd Interim Distribution of Additional Property- REVISED December 19, 2007)

In re: Refco Capital Markets, LTD.
Case No. 05-60018

Name	Claim Number	Allowed Claim: "Resulting RCM Securities Customer Claim"	Treatment	Previous Exhibit, If Modified
SUPPLEMENTAL CLAIMS ADDED FOR PURPOSES OF THIRD INTERIM DISTRIBUTION OF ADDITIONAL PROPERTY				
Davos International Bank Ltd	13013	\$9,058,975.00 Agreed and allowed.		EI
IXIS CORPORATE & INVESTMENT BANK	11909	\$304,758.19 Agreed and allowed.		EI
NOMURA INTERNATIONAL PLC	11906	\$107,254.39 Agreed and allowed.		EI
YMC Bond Fund		\$2,042,382.00 Agreed and allowed.		EI
SUBTOTAL:		\$11,413,369.48		

IN ACCORDANCE WITH TREATMENT PREVIOUSLY ORDERED

ABADI & CO SECURITIES	9131	\$11,198,081.00 Agreed and allowed.
ABADI & CO SECURITIES	7581	\$1,308,490.65 Agreed and allowed.
ABADI & CO SECURITIES	7582	\$5,231,176.04 Agreed and allowed.
ABADI & CO SECURITIES	7583	\$66,448.66 Agreed and allowed.
ABADI & CO SECURITIES	7584	\$453,468.00 Agreed and allowed.
ABADI & CO SECURITIES	7585	\$390,011.00 Agreed and allowed.
ABADI & CO SECURITIES	9132	\$354,507.00 Agreed and allowed.
ABADI & CO SECURITIES	9133	\$737,430.00 Agreed and allowed.
ABADI & CO SECURITIES	9134	\$100,989.00 Agreed and allowed.
ABADI & CO SECURITIES	9135	\$83,654.80 Agreed and allowed.
ABADI & CO SECURITIES	9136	\$15,837,437.00 Agreed and allowed.
ABADI & CO SECURITIES	9894	\$3,238,384.00 Agreed and allowed.
Actinver Mexico Bond Fund, Inc.	10415	\$2,137,978.92 Agreed and allowed.
ACUROB INVESTMENT AG	13666	\$2,994,187.50 Agreed and allowed.
AFC ALMIRON	12147	\$631,883.86 Agreed and allowed.
ALFREDO SKINNER-KLEE AND ALEXANDRA(SEE NOTES)	12716	\$455,892.23 Agreed and allowed.
ALMIRON FINANCE CORP	12148	\$1,505,617.16 Agreed and allowed.
ALTERNATIVE INVESTMENTS FUND LTD	9198	\$17,823,839.11 Agreed and allowed.
ALTERNATIVE INVESTMENTS FUND LTD	9199	\$5,998,623.00 Agreed and allowed.
ALTIMA CAPITAL MANAGEMENT INC	13881	\$1,129,478.14 Agreed and allowed.
ANGELOS MICHALOPOULOS - MIROO	231	\$3,639,593.94 Agreed and allowed.
ANSELAN S A	554	\$775,169.00 Agreed and allowed.
ARACAMBA ISRAEL LTD	9737	\$814,551.84 Agreed and allowed.
ARBAT EQUITY ARBITRAGE FUND LIMITED	11615	\$19,421,841.00 Agreed and allowed.
ARCADIA HILL INC	8436	\$6,555,784.00 Agreed and allowed.
ATLANTIC GLOBAL COMMON FUND LTD	296	\$2,143,762.49 Agreed and allowed.
austral de inversiones	11708	\$140,000.00 Agreed and allowed.
AUTOSEVICIO MAYORISTA DIARCO	8800	\$0.00 Agreed and allowed.
BAC INTERNATIONAL BANK INC	11369	\$10,871,580.47 Agreed and allowed.
BATTERY HOLDINGS LTD	12712	\$593,140.00 Agreed and allowed.
BANCAFE INTERNATIONAL BANK LTD	10132	\$45,834,343.99 Agreed and allowed.
BANCAFE INTERNATIONAL BANK LTD	10133	\$173,559.39 Agreed and allowed.
BANCO AGRICOLA (PANAMA) SA	10115	\$0.00 Agreed and allowed.
BANCO AGRICOLA SA	10114	\$22,289,426.29 Agreed and allowed.
Banco Continental de Panama, S.A.	9256	\$5,081,962.71 Agreed and allowed.
BANCO CUSCATLAN FIDUCIARIO ANTEL	10469	\$7,785,819.27 Agreed and allowed.
BANCO CUSCATLAN FIDUCIARIO UCJSC	10369	\$2,367,695.35 Agreed and allowed.
BANCO CUSCATLAN FIDUCIARIO UCJSC	10370	\$344,049.23 Agreed and allowed.
BANCO CUSCATLAN FIDUCIARIO UJMD	10371	\$1,115,666.16 Agreed and allowed.
BANCO CUSCATLAN FIDUCIARIO UJMD	10372	\$2,234,919.16 Agreed and allowed.
BANCO CUSCATLAN FIDUCIARIO UJMD	10373	\$611,692.50 Agreed and allowed.
BANCO CUSCATLAN FIDUCIARIO UJMD	10374	\$390,871.89 Agreed and allowed.
BANCO CUSCATLAN FIDUCIARIO UJMD	10375	\$344,934.76 Agreed and allowed.

A1
 Allowed RCM Securities Customer Claims
 (For Purposes of 3rd Interim Distribution of Additional Property- REVISED December 19, 2007)

In re: Refco Capital Markets, LTD.
 Case No. 05-60018

Name	Claim Number	Allowed Claim: "Resulting RCM Securities Customer Claim"	Treatment	Previous Exhibit, If Modified
BANCO CUSCATLAN FIDUCIARIO UJMD	10376	\$52,112.50 Agreed and allowed.		
BANCO CUSCATLAN FIDUCIARIO UJMD	10377	\$314,972.61 Agreed and allowed.		
BANCO CUSCATLAN FIDUCIARIO UJMD	10378	\$156,337.50 Agreed and allowed.		
BANCO CUSCATLAN FIDUCIARIO UJMD	10379	\$191,842.69 Agreed and allowed.		
BANCO CUSCATLAN FIDUCIARIO UJMD	10380	\$971,503.98 Agreed and allowed.		
BANCO CUSCATLAN FIDUCIARIO UJMD	10381	\$270,998.65 Agreed and allowed.		
BANCO CUSCATLAN FIDUCIARIO UJMD	10382	\$103,698.75 Agreed and allowed.		
BANCO CUSCATLAN FIDUCIARIO UJMD	10383	\$756,002.12 Agreed and allowed.		
BANCO CUSCATLAN FIDUCIARIO UJMD	10384	\$77,324.55 Agreed and allowed.		
BANCO CUSCATLAN FIDUCIARIO UJMD	10385	\$44,184.84 Agreed and allowed.		
BANCO CUSCATLAN FIDUCIARIO UJMD	10386	\$112,788.88 Agreed and allowed.		
BANCO CUSCATLAN FIDUCIARIO UJMD	10387	\$855,238.63 Agreed and allowed.		
BANCO DE AMERICA CENTRAL S.A	11372	\$3,763,565.02 Agreed and allowed.		
BANCO DE EXPORTACION S.A	11057	\$16,737,000.00 Agreed and allowed.		
BANCO DE HIPOTECARIO DE INVERSION TURISTICA	11284	\$808,681.00 Agreed and allowed.		
BANCO FEDERAL CA	11365	\$80,139.54 Agreed and allowed.		
BANCO FINANCIERO DEL PERU	1783	\$586,539.77 Agreed and allowed.		
BANCO FINANSUR S.A	9975	\$602,238.77 Agreed and allowed.		
BANCO FINANSUR S.A./SUNDORA	9908	\$12,907.00 Agreed and allowed.		
BANCO FINANTIA S.A	7574	\$166,500.00 Agreed and allowed.		
BANCO INDUSTRIAL DE VENEZUELA CA	11250	\$1,220,206.80 Agreed and allowed.		
BANCO REFORMADOR SA	13000	\$11,277,504.92 Agreed and allowed.		
BANCO SUDAMERICANO	520	\$2,308,823.88 Agreed and allowed.		
BANCO UNO SA-EL SALVADOR	13008	\$33,384.57 Agreed and allowed.		
BANCO UNO SA-NICARAGUA	13004	\$4,447,818.97 Agreed and allowed.		
BANCO UNO SA-PANAMA	13006	\$241,202.02 Agreed and allowed.		
BANCOLOMBIA (PANAMA) S.A	6401	\$4,944,207.00 Agreed and allowed.		
BANESCO HOLDING CA	10125	\$50,740,450.18 Agreed and allowed.		
BANEX INTERNATIONAL BANK CORP	13912	\$10,261,000.00 Agreed and allowed.		
BANVALOR BANCO COMERCIAL PREVIOUSLY	10363	\$703,112.75 Agreed and allowed.		
BEAR STEARNS INVESTMENT (SEE NOTES)	11465	\$189,575.97 Agreed and allowed.		
BEAR STEARNS INVESTMENT (SEE NOTES)	11466	\$1,003,174.00 Agreed and allowed.		
BEAR STEARNS INVESTMENT PRODUCTS INC	11460	\$43,321,401.00 Agreed and allowed.		
BEAR STEARNS INVESTMENT PRODUCTS INC	11461	\$1,616,343.00 Agreed and allowed.		
BENCORP CASA DE BOLSA CA	11605	\$18,880,338.81 Agreed and allowed.		
BILSTON INTERNATIONAL INC	12710	\$841,388.45 Agreed and allowed.		
Birmingham Merchant SA	12596	\$11,281,953.74 Agreed and allowed.		
BOI BANK CORPORATION	9982	\$2,150,686.90 Agreed and allowed.		
BOSTON FINANS	13741	\$56,133.50 Agreed and allowed.		
BROOKE FINANCIAL SERVICES LTD	11552	\$2,818,197.84 Agreed and allowed.		
Bruno Guazzoni	12556	\$395,377.26 Agreed and allowed.		
CAPITAL MANAGEMENT SELECT FUND LTD	9888	\$110,182,444.69 Agreed and allowed.		
CAPITANIA ASSET MANAGEMENT LTD	460	\$32,445.72 Agreed and allowed.		
CARLOS ALBERTO NAGEL MARKOVIC	10671	\$33,962.57 Agreed and allowed.		
CARLOS FRADIQUE	11400	\$4,707,064.70 Agreed and allowed.		
CARLOS FRADIQUE	11404	\$622,647.19 Agreed and allowed.		
Centras Capital Ltd	9113	\$902,299.48 Agreed and allowed.		
CHRISTIAN KLOSE PIETERS AND (SEE NOTES)	12708	\$2,796,244.87 Agreed and allowed.		
CLAU CORPORATION OVERSEAS LTD	12117	\$1,697,678.11 Agreed and allowed.		
CMA GLOBAL INVESTMENT LTD	10472	\$800,165.19 Agreed and allowed.		
COBURN INVESTMENTS LTD	4383	\$222,954.73 Agreed and allowed.		
COLT GLOBAL FUTURES FUND LTD	10471	\$7,967,683.08 Agreed and allowed.		
CONSULTORA TUDORAS SA	1041	\$959,169.95 Agreed and allowed.		
CONTRARIAN FUNDS LLC AS ASSIGNEE OF ATON INTERNATIONAL LIMITED	11467	\$187,915.18 Agreed and allowed.		
DANTE CANONICA	9935	\$350,609.74 Agreed and allowed.		
DANTE CANONICA	9878	\$199,216.00 Agreed and allowed.		

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 Case No. 05-60018

Name	Claim Number	Allowed Claim: "Resulting RCM Securities Customer Claim"	Treatment	Previous Exhibit, If Modified
DANTE CANONICA	9925	\$569,340.00	Agreed and allowed.	
DEPOSITORY INC	11616	\$41,620.11	Agreed and allowed.	
DEUTSCHE BANK SECURITIES INC	13832	\$17,261,914.94	Agreed and allowed.	
DOVER COMMODITIES CORP	9227	\$4,788,179.30	Agreed and allowed.	
DRESDEN DEVELOPMENT INC	10719	\$4,459,988.60	Agreed and allowed.	
DUFIL INVESTMENT S A	10279	\$498,523.00	Agreed and allowed.	
ELTON AGGRESSIVE GROWTH FUND LTD	10476	\$121,251.99	Agreed and allowed.	
ERNESTO RUIZ SINIBALDI	12714	\$4,160,530.61	Agreed and allowed.	
EXPORTKREDITNAMNDEN	6750	\$1,075,332.13	Agreed and allowed.	
FELBURY FINANCE LIMITED	12088	\$2,730,684.00	Agreed and allowed.	
FILARE LIMITED	7228	\$38,909,169.65	Agreed and allowed.	
FIMEX INTERNATIONAL LIMITED	5750	\$26,784,598.00	Agreed and allowed.	
FIMEX INTERNATIONAL LIMITED	9137	\$2,615,588.02	Agreed and allowed.	
FIMEX INTERNATIONAL LIMITED	9138	\$653,112.82	Agreed and allowed.	
FIMEX INTERNATIONAL LIMITED	9139	\$33,224.34	Agreed and allowed.	
FINANCIAL SYNERAY INT. INC	14088	\$472,949.00	Agreed and allowed.	
FONDO COMUN CASA DE BOLSA CA	10643	\$2,316,285.00	Agreed and allowed.	
GARDEN RING FUND LIMITED	11611	\$4,045,473.44	Agreed and allowed.	
GESHOA FUND CLASS A	11442	\$17,326,707.43	Agreed and allowed.	
GESHOA STRUCTURED FINANCE LTD	14177	\$8,576,246.77	Agreed and allowed.	
GLOBAL MANAGEMENT WORLDWIDE LIMITED	11608	\$29,543,542.79	Agreed and allowed.	
GLOBAL OPPORTUNITY MGMT. LTD	10828	\$307,042.11	Agreed and allowed.	
GLOBAL PARTNERS EMERGING MARKETS SA	8349	\$4,155,604.87	Agreed and allowed.	
GOREY FINANCE INC	8498	\$1,138,152.89	Agreed and allowed.	
GREGORIO NUMO Y NOEL WERTHEIN S A AS ASSIGNEE	12315	\$4,211,887.42	Agreed and allowed.	
GRUPO INTERBOLSA SA	10193	\$1,580,645.34	Agreed and allowed.	
GTC BANK INC	13277	\$12,339,131.33	Agreed and allowed.	
HAIN CAPITAL HOLDINGS LLC	82	\$858,014.27	Agreed and allowed.	
HENCORP BECSTONE INTERNATIONAL INC	13910	\$19,930.42	Agreed and allowed.	
HENCORP BECSTONE INTERNATIONAL INC	13911	\$103,380.33	Agreed and allowed.	
HEPTAGON FINANCIAL PLANNERS LTD	11553	\$886,196.36	Agreed and allowed.	
HEPTAGON FINANCIAL SERVICES INC	11554	\$30,090.52	Agreed and allowed.	
HIBERNIA INVEST & FINANCE S A	719	\$1,003,621.10	Agreed and allowed.	
IDC FINANCIAL SA	12730	\$22,570,691.54	Agreed and allowed.	
IFIS C/O INVERSIONES FINANCIERAS DEI SUR S A	8801	\$10,349,750.00	Agreed and allowed.	
INS BANCREDDITO VALORES PUERTO DE BOLSA SA	13906	\$1,442,609.28	Agreed and allowed.	
INTER FINANCIAL SERVICES LTD	11229	\$153,385,649.00	Agreed and allowed.	
INTERACCIONES CASA DE BOLSA CA	8037	\$186,946.45	Agreed and allowed.	
INTERMEDIAR VALORES LTDA	12579	\$21,425.00	Agreed and allowed.	
INTERSEC CASA DE BOLSA CA	8377	\$989,899.00	Agreed and allowed.	
Invercapital International Ltd.	13390	\$51,050.50	Agreed and allowed.	
INVERSIONES CONCAMBI	4713	\$1,367,849.55	Agreed and allowed.	
INVERSIONES Y VALORES UNION S A	9141	\$14,156,877.00	Agreed and allowed.	
INVESTDEX CAPITAL LTD	9255	\$5,132,463.33	Agreed and allowed.	
INVESTMENT & DEVELOPMENT FINANCE CORP	12722	\$21,561,943.81	Agreed and allowed.	
IRITH YOSSIOFF ARDITTI	651	\$3,773,284.75	Agreed and allowed.	
JAVIER LOPEZ / JULIET JURADO	10559	\$389,801.00	Agreed and allowed.	
JEFFERY TRADING LTD	219	\$199,975.47	Agreed and allowed.	
JEFFREY CONYERS	5621	\$2,629.96	Agreed and allowed.	
JSCB SLAVIANSKY BANK ZAO	5611	\$5,577,044.75	Agreed and allowed.	
KATHERINE TELIAS & ALEJANDRO JAIME	12432	\$117,264.01	Agreed and allowed.	
KOSTANTINOS & MARINA GIAVROGLOU	13700	\$136,790.41	Agreed and allowed.	
LA PRIMERA CASA DE BOLSA CA	8408	\$2,491,335.66	Agreed and allowed.	
LA PRIMERA CB	8407	\$969,513.11	Agreed and allowed.	
LATIN AMERICA CONSULTING LTD	10251	\$1,256,354.01	Agreed and allowed.	
LATINA SEGUROS Y REASEGUROS SA	11555	\$53,812.96	Agreed and allowed.	

A1
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In re: Refco Capital Markets, LTD.
Case No. 05-60018

Name	Claim Number	Allowed Claim: "Resulting RCM Securities Customer Claim"	Treatment	Previous Exhibit, If Modified
LE ROSE INCORPORATED	9972	\$474,488.97	Agreed and allowed.	
LUIS POPPER	2678	\$35,389.86	Agreed and allowed.	
MAKEEV, ANDREY	550	\$93,883.00	Agreed and allowed.	
MALONE HOLDING INC	10362	\$32,567.50	Agreed and allowed.	
MAPFRE PERU VIDA	1840	\$1,050,681.00	Agreed and allowed.	
MARK WOOD INVESTMENTS LTD	12260	\$152,721,316.31	Agreed and allowed.	
MERCADO DE VALORES DE COSTA RICA PUESTO DE BOLSA S A	9312	\$1,548,285.11	Agreed and allowed.	
MERCOSUR OPPORTUNITY FUND	9123	\$1,749,616.39	Agreed and allowed.	
MERIT UNTERNEHMENSBERATUNGSGESELLSCHAFT	9422	\$62,398.08	Agreed and allowed.	
MIGUEL SAUMA	11167	\$768,579.13	Agreed and allowed.	
MINUTEMAN INC	6280	\$707,165.00	Agreed and allowed.	
MISTYRISE INTERNATIONAL LTD	12205	\$2,112,088.01	Agreed and allowed.	
MIURA FINANCIAL SERVICES	10079	\$22,971,000.00	Agreed and allowed.	
MR SABBY MIONIS	10470	\$184,653.37	Agreed and allowed.	
MRS JOSEFINA FRANCO SILLER	10493	\$19,037,139.17	Agreed and allowed.	
MULTI CREDIT BANK INC	12290	\$4,877,910.00	Agreed and allowed.	
MULTI FINANZAS COMPANIA FINANCIERA SA	5856	\$196,489.98	Agreed and allowed.	
MULTIPLICAS CASA DE BOLSA	10730	\$2,699,077.72	Agreed and allowed.	
NBK INVESTMENT LTD	10221	\$51,731.17	Agreed and allowed.	
NEW OCEAN CORPORATION	11040	\$21,968.90	Agreed and allowed.	
NEWCASLE BUSINESS HOLDING INC	11619	\$5,328,480.26	Agreed and allowed.	
OLEG ILCHENKO	3249	\$19,330.96	Agreed and allowed.	
OSLO INTERNATIONAL SA	12718	\$551,727.01	Agreed and allowed.	
PATON HOLDINGS LTD	12788	\$20,506,209.00	Agreed and allowed.	
PENDLETON FINANCE S A	11500	\$249,924.20	Agreed and allowed.	
PLATINUM CAPITAL FUND	10112	\$4,199,617.66	Agreed and allowed.	
POPULAR VALORES PUESTO DE BOLSA S A	9311	\$13,100,399.37	Agreed and allowed.	
POWAY INVESTMENT INC	10118	\$1,290,105.06	Agreed and allowed.	
PREMIER BANK INTERNATIONAL N V	11287	\$243,696,260.52	Agreed and allowed.	
Quantum Partners LDC	11562	\$7,165,811.76	Agreed and allowed.	
RALPH HERVARAC INC	720	\$485,967.64	Agreed and allowed.	
RB SECURITIES LIMITED	14251	\$65,518,141.82	Agreed and allowed.	
Reserve Invest (Cyprus) Limited	11392	\$15,907,433.31	Agreed and allowed.	
RIDGEWAY PARTNERS	10117	\$1,280,444.71	Agreed and allowed.	
ROCKLAND FINANCE LTD	5157	\$139,681.48	Agreed and allowed.	
ROGERS INTERNATIONAL RAW MATERIALS	9426	\$75,256,083.00	Agreed and allowed.	
ROGERS RAW MATERIALS FUND LP	9425	\$287,627,440.00	Agreed and allowed.	
ROVIDA HOLDINGS LTD	11838	\$31,125,898.46	Agreed and allowed.	
RR INVESTMENT COMPANY LTD	11837	\$40,893,320.20	Agreed and allowed.	
RUSSIA GROWTH FUND, LTD	11440	\$4,330,000.00	Agreed and allowed.	
RUSSIAN INVESTORS SECURITIES LIMITED	12342	\$9,920,505.00	Agreed and allowed.	
SCHICK, ANNE-MARIE	4502	\$377,030.41	Agreed and allowed.	
SCHILDERSHOVEN AMSTERDAM B V	81	\$190,760.67	Agreed and allowed.	
SERFINCO/CUSTODY	10130	\$680,366.09	Agreed and allowed.	
SERVICIOS GENERALES BURSATILES SA DE CV	11086	\$566,716.53	Agreed and allowed.	
SL CAPITAL SERVICES LTD	8036	\$2,163,281.07	Agreed and allowed.	
SPCP Group, LLC as Assignee of Desidero, Luca	9857	\$603,993.92	Agreed and allowed.	
SPECTRUM FIXED INCOME FUND	10111	\$989,579.47	Agreed and allowed.	
ST GEORGES BANK AND TRUST COMPANY LTD PSC SA	12601	\$613,934.00	Agreed and allowed.	
SUD AMERICA DE SEGUROS CA	11556	\$1,169,250.45	Agreed and allowed.	
SUL AMERICA COMPANIA DE SEGUROS DEL ECUADOR CA	11551	\$3,395,701.00	Agreed and allowed.	
SUNAIR INC	12035	\$18,206.00	Agreed and allowed.	
TEEM CAPITAL LTD	461	\$938,865.95	Agreed and allowed.	
THELEN REID & PRIEST LLP	11405	\$324,584.72	Agreed and allowed.	
THELEN REID & PRIEST LLP	11406	\$844,715.05	Agreed and allowed.	
THELEN REID & PRIEST LLP	11408	\$294,799.50	Agreed and allowed.	

A1
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In re: Refco Capital Markets, LTD.
 Case No. 05-60018

Name	Claim Number	Allowed Claim: "Resulting RCM Securities Customer Claim"	Treatment	Previous Exhibit, If Modified
THELEN REID & PRIEST LLP	11409	\$963,229.73	Agreed and allowed.	
THELEN REID & PRIEST LLP	11410	\$3,556,601.26	Agreed and allowed.	
THELEN REID & PRIEST LLP	11401	\$275,795.00	Agreed and allowed.	
THELEN REID & PRIEST LP	11402	\$1,185,264.60	Agreed and allowed.	
THELEN REID & PRIEST LP	11403	\$0.00	Agreed and allowed.	
TOTAL BANK CURACAO N V	10249	\$8,389,331.04	Agreed and allowed.	
TRANSCOM BANK (BARBADOS) LTD	13002	\$1,906,208.17	Agreed and allowed.	
TRANS-EUROPA TRANSLATIONS NETWORK LTD	8474	\$5,934,292.15	Agreed and allowed.	
TREND BANK LIMITED	11935	\$66,397.70	Agreed and allowed.	
TURISOL CASA DE CAMBIO CA	11557	\$329,402.24	Agreed and allowed.	
TWOKAY HOLDING INC	10617	\$1,091,920.20	Agreed and allowed.	
VALORES OCCIDENTALES INVERSIONES (VOI) FOND	9980	\$271,109.11	Agreed and allowed.	
VALORES OCCIDENTALES INVERSIONES (VOI) SOC. ADM. DE ENT. DE INV. COL., C.A.	9979	\$564,983.27	Agreed and allowed.	
VALORES OCCIDENTALES INVERSIONES, C.A.	9970	\$92,857.79	Agreed and allowed.	
VALORES OCCIDENTALES INVERSIONES (VOI) FOND	9981	\$3,600,412.64	Agreed and allowed.	
VICTOR MANUEL HOYOS	13882	\$34,602.30	Agreed and allowed.	
VITAL ASSET MANAGEMENT LIMITED	9604	\$46,938.61	Agreed and allowed.	
VR ARGENTINA RECOVERY FUND LTD	12789	\$116,588,566.86	Agreed and allowed.	
VR CAPITAL GROUP LTD	12790	\$23,879,434.21	Agreed and allowed.	
VR GLOBAL PARTNERS, L.P.	12791	\$627,129,227.14	Agreed and allowed.	
WISDOM GLOBAL INVESTMENTS	12204	\$557,886.30	Agreed and allowed.	
SUBTOTAL:		<u>\$2,823,825,913.96</u>		
GRAND TOTAL:		<u>\$2,835,239,283.44</u>		

¹ Because FX customer claims are accorded a different percentage payout under the terms of the RCM Settlement Agreement than securities customer claims, the RCM Settlement Agreement does not provide for netting of such amounts. However, the RCM Trustee has retained \$11,619,579.55 of the first proceeds distributed in respect of this claimant's securities customer claim which equals the FX customer account debit balance. The claimant has agreed to such treatment.

In re: Refco Capital Markets, LTD.
Case No. 05-60018

A2
Allowed RCM Securities Customer Claims with Respect to Convenience Class
(For Purposes of 3rd Interim Distribution of Additional Property- REVISED December 19, 2007)

Name	Claim Number	Allowed Claim: "Resulting RCM Securities Customer Claim"	Treatment	Previous Exhibit, If Modified
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**SUPPLEMENTAL CLAIMS ADDED FOR PURPOSES
OF THIRD INTERIM DISTRIBUTION OF ADDITIONAL PROPERTY**

CAJA DE AHORRO Y SEQURO S.A.	12090	\$730.00 Agreed and allowed.
LE ROSE INCORPORATED	9971	\$194.00 Agreed and allowed.
SERGEI KHOTIMSKI	2689	\$7,212.53 Agreed and allowed.
SOUTH FINANCIAL SERVICES CORP	11841	\$961.10 Agreed and allowed.
VIPASA INTERNATIONAL INVESTMENTS CORP	10131	\$2,739.34 Agreed and allowed.
GRAND TOTAL:		<u>\$11,836.97</u>

B1
Allowed RCM FX/Unsecured Claims
(For Purposes of 3rd Interim Distribution of Additional Property- REVISED December 19, 2007)

In re: Refco Capital Markets, LTD.
Case No. 05-60018

Name	Claim Number	Allowed Claim: "Resulting RCM FX/Unsecured Claim"	Treatment	Previous Exhibit, If Modified
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**SUPPLEMENTAL CLAIMS ADDED FOR PURPOSES
OF THIRD INTERIM DISTRIBUTION OF ADDITIONAL PROPERTY**

COUNTACH INVESTMENT LTD	14503	\$72,706.15 Agreed and allowed.		E1
GAIN CAPITAL, INC.	12385	\$97,598.94 Agreed and allowed.		E1
GIBBONS, DEL DEO, DOLAN, GRIFFINGER &	10347	\$29,675.47 Agreed and allowed.		E1
IXIS CORPORATE & INVESTMENT BANK	11909	\$4,468,235.81 Agreed and allowed.		E1
NOMURA INTERNATIONAL PLC	11906	\$1,299,441.71 Agreed and allowed.		E1
SOUTH FINANCIAL SERVICES CORP	11844	\$200,000.00 Agreed and allowed.		E1
* SPHINX MANAGED FUTURES FUND SPC AND	11387	\$4,312,945.43 Agreed and allowed.		E1
* SPHINX MANAGED FUTURES FUND SPC ET AL	11378	\$10,352,309.92 Agreed and allowed.		E1
SUBTOTAL:		<u>\$20,832,913.43</u>		

IN ACCORDANCE WITH TREATMENT PREVIOUSLY ORDERED

ABADI & CO SECURITIES	9894	\$132,767.00 Agreed and allowed.		
ABBA FUNDS LP A DELAWARE LIMITED PARTNERSHIP	11709	\$410,732.28 Agreed and allowed.		
ABU DHABI INVESTMENT AUTHORITY	7210	\$29,918,680.50 Agreed and allowed.		
ACIES CAPITAL AG	9881	\$177,877.01 Agreed and allowed.		
ADAM WEIS	11161	\$43,815.51 Agreed and allowed.		
ADAM WEIS	14418	\$33,463.92 Agreed and allowed.		
ADVANCE CURRENCY MARKETS SA	4757	\$495,750.01 Agreed and allowed.		
AFFCO INVESTMENTS 2001 LLC	159	\$201,016.63 Agreed and allowed.		
ALDARRA FUND SPC CLASS A EURO	11105	\$399,713.47 Agreed and allowed.		
ALFREDO MARTINS GONCALVES	3481	\$90,258.64 Agreed and allowed.		
ALLIED IRISH BANKS, P L C (F/K/A AIB CAPITLA MARKETS)	9931	\$2,634,150.19 Agreed and allowed.		
ALPEN AGENCY LIMITED	8039	\$1,280,832.51 Agreed and allowed.		
ALPEN FUND LTD	8038	\$5,026,911.19 Agreed and allowed.		
ALPHA INTERACTIVE INC	275	\$115,848.25 Agreed and allowed.		
ALPHIX CO LTD	33	\$760,556.51 Agreed and allowed.		
Alternative Capital Management	478	\$63,680.21 Agreed and allowed.		
AMERICAN PEGASUS PERPETUAL INCOME NTD PLUS	10876	\$148,677.52 Agreed and allowed.		
AN INVESTMENTS 2001 LLC	162	\$0.00 Agreed and allowed.		
ANADOLUBANK A.S.	12413	\$273,598.32 Agreed and allowed.		
ANBAR INVESTMENTS LLC	156	\$0.00 Agreed and allowed.		
ANGELOS MICHALOPOULOS - MIROO	231	\$1,608,486.00 Agreed and allowed.		
ANSELAN S A	555	\$172,920.00 Agreed and allowed.		
ANTURIUM ADVISORS CORP	9940	\$291,296.50 Agreed and allowed.		
AQR ABSOLUTE RETURN MASTER ACCOUNT LP	11907	\$19,383,500.00 Agreed and allowed.		
AQR GLOBAL ASSET ALLOCATION MASTER ACCT LP	11908	\$8,828,886.64 Agreed and allowed.		
ARBORIA FUND LTD	32	\$698,503.10 Agreed and allowed.		
ARMAJARO COMMODITIES MASTER FUND LTD	7575	\$2,946,579.13 Agreed and allowed.		
ASKA FUTURES CO LTD	6888	\$499,069.30 Agreed and allowed.		
ASTRAL II TRADING LTD	656	\$1,027,150.83 Agreed and allowed.		
AUDI SARADAR PRIVATE BANK SAL	5058	\$653,263.37 Agreed and allowed.		
AVRE SOGN ANDERSEN	7648	\$188,930.53 Agreed and allowed.		
BANCO DE INVESTIMENTO GLOBAL S A		\$199,393.91 Agreed and allowed.		

B1
Allowed RCM FX/Unsecured Claims
 (For Purposes of 3rd Interim Distribution of Additional Property- REVISED December 19, 2007)

In re: Refco Capital Markets, LTD.
 Case No. 05-60018

Name	Claim Number	Allowed Claim: "Resulting RCM FX/Unsecured Claim"	Treatment	Previous Exhibit, If Modified
BANCO INDUSTRIAL DE VENEZUELA CA	11250	\$11,128.20	Agreed and allowed.	
BANCO INDUSTRIAL DE VENEZUELA CA	11251	\$142,244.98	Agreed and allowed.	
BANCO INDUSTRIAL DE VENEZUELA CA	11252	\$4,601.89	Agreed and allowed.	
BANK OF BEIRUT & THE ARAB COUNTRIES	12033	\$1,743,831.00	Agreed and allowed.	
BANK OF MONTREAL	12370	\$2,334,427.61	Agreed and allowed.	
BARCLAYS CAPITAL SECURITIES LIMITED	10116	\$110,542.00	Agreed and allowed.	
BARRINGTON FINANCIAL CORP	8034	\$119,344.00	Agreed and allowed.	
BEAR STEARNS AND CO INC	11434	\$35,202.52	Agreed and allowed.	
BEAR STEARNS INTERNATIONAL LIMITED	11433	\$61,158.90	Agreed and allowed.	
BEAR STEARNS INVESTMENT (SEE NOTES)	11463	\$13,865,562.44	Agreed and allowed.	
BEAR STEARNS INVESTMENT (SEE NOTES)	11464	\$1,040,818.55	Agreed and allowed.	
BEAR STEARNS INVESTMENT PRODUCTS INC	11462	\$6,694,485.39	Agreed and allowed.	
BECKENHAM TRADING CO INC	8534	\$110,449.00	Agreed and allowed.	
BENJAMIN MITCHELL	522	\$251,271.77	Agreed and allowed.	
BERNT SORLI	7934	\$17,313.24	Agreed and allowed.	
Bhama Anjali Himanshu	12968	\$17,575.01	Agreed and allowed.	
BJORN FINSTAD	7927	\$34,056.00	Agreed and allowed.	
BJORN HAUGOM	7932	\$253,178.50	Agreed and allowed.	
BJORN STEINAR GJERSTAD	7928	\$31,533.65	Agreed and allowed.	
Bo Lim	8931	\$187,382.53	Agreed and allowed.	
BOI BANK CORPORATION	9983	\$10,650.00	Agreed and allowed.	
BOLTON INVESTMENT GROUP LP	11689	\$0.00	Agreed and allowed.	
BOLTON INVESTMENT GROUP LP	11702	\$70,010.00	Agreed and allowed.	
CANDOLELE COMMERCIAL SA	9937	\$243,623.46	Agreed and allowed.	
CAPITANIA ASSET MANAGEMENT LTD	6738	\$22,363.85	Agreed and allowed.	
CAPITANIA ASSET MANAGEMENT LTD	6739	\$16,000.38	Agreed and allowed.	
CARGILL FINANCIAL SERVICES CORPORATION	13090	\$23,358,164.23	Agreed and allowed.	
CARGILL GLOBAL FUNDING PLC	13091	\$5,825,291.75	Agreed and allowed.	
cargill incorporated	13088	\$21,377,793.66	Agreed and allowed.	
CARGILL MEAT SOLUTIONS CORPORATION	13092	\$12,997.78	Agreed and allowed.	
CARLOS FRADIQUE	11400	\$817,275.17	Agreed and allowed.	
CARTERA DE INVERSIONES VENEZOLANAS, C.A.	9978	\$12,591.00	Agreed and allowed.	
CATAMOUNT DIVERSIFIED MANAGERS FUND II LTD	9535	\$997,188.68	Agreed and allowed.	
CATOZZI, PAOLO	14396	\$23,328.00	Agreed and allowed.	
CENTRAL SHOJI CO., LTD	11165	\$3,750,086.01	Agreed and allowed.	
CHADWICK FOUNDATION	9946	\$118,545.67	Agreed and allowed.	
CHASEMEX LTD	5849	\$35,012.37	Agreed and allowed.	
CHEN WAN-PING	4810	\$49,018.17	Agreed and allowed.	
Chen Wei Xia	5888	\$5,062.97	Agreed and allowed.	
CHEN, WEN-TE	3185	\$39,078.69	Agreed and allowed.	
CHIANG YANG-YING	8876	\$30,588.44	Agreed and allowed.	
CHIANG, SU-CHEN	5697	\$15,604.05	Agreed and allowed.	
CITY INDEX LTD	44	\$751,767.83	Agreed and allowed.	
CLAU CORPORATION OVERSEAS LTD	12119	\$28,338.00	Agreed and allowed.	
CMC INVESTMENTS 2002 LLC	178	\$0.00	Agreed and allowed.	
COMMONWEALTH BANK OF AUSTRALIA	6898	\$139,236.28	Agreed and allowed.	
CONTRARIAN FUNDS LLC	5544	\$7,842,900.65	Agreed and allowed.	
CONTRARIAN FUNDS LLC	5545	\$7,968,275.23	Agreed and allowed.	
CONTRARIAN FUNDS LLC AS ASSIGNEE OF LCT TRADING LIMITED	11468	\$97,295.58	Agreed and allowed.	

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Allowed RCM FX/Unsecured Claims
(For Purposes of 3rd Interim Distribution of Additional Property- REVISED December 19, 2007)

In re: Refco Capital Markets, LTD.
Case No. 03-60018

Name	Claim Number	Allowed Claim: "Resulting RCM FX/Unsecured Claim"	Treatment	Previous Exhibit, If Modified
CORPOREX INVESTMENT LLC	10077	\$331,223.00 Agreed and allowed.		
COWAN INVESTMENTS LLC	151	\$0.00 Agreed and allowed.		
CROSS CURRENCY NORGE	7919	\$26,720.07 Agreed and allowed.		
CROW TRADING INC	137	\$18,971.63 Agreed and allowed.		
CSH INVESTMENTS LLC	173	\$0.00 Agreed and allowed.		
CTS SERIES V LLC	539	\$12,436.32 Agreed and allowed.		
CUMULUS CURRENCY FUND LIMITED	434	\$134,253.91 Agreed and allowed.		
DAEWOO AMERICA DEVELOPMENT INC.	11827	\$372,783.39 Agreed and allowed.		
DAG SEIM	9781	\$118,692.66 Agreed and allowed.		
DAI WEI	3939	\$12,175.91 Agreed and allowed.		
DAIICHI COMMODITIES CO LTD	9793	\$2,709,386.74 Agreed and allowed.		
DANIEL F LAZARIS	12987	\$378,282.41 Agreed and allowed.		
DANTE CANONICA	9878	\$141,142.24 Agreed and allowed.		
DANTE CANONICA	9925	\$32,939.62 Agreed and allowed.		
DANTE CANONICA	9934	\$179,540.36 Agreed and allowed.		
DANTE MONTALBETTI	9926	\$40,694.68 Agreed and allowed.		
DAVID WEAVER	5597	\$7,000.00 Agreed and allowed.		
DE SHAW LAMINAR PORTFOLIOS LLC	7224	\$3,949,848.10 Agreed and allowed.		
DEBICK PARTNERS LLC	11897	\$100,510.21 Agreed and allowed.		
DELTA ASIA CREDIT LTD	142	\$493,465.43 Agreed and allowed.		
DENIZBANK A S	11194	\$332,743.00 Agreed and allowed.		
DFDD FUND OF FUNDS-RUBICON	8815	\$126,575.04 Agreed and allowed.		
DIEGO G DYSZEL	6283	\$33,061.00 Agreed and allowed.		
DJR INVESTMENTS LLC	168	\$13,301.12 Agreed and allowed.		
DK ACQUISITION PARTNERS LP	11436	\$1,374,811.78 Agreed and allowed.		
Dmitri Efimov	6700	\$71,397.57 Agreed and allowed.		
DOMINIQUE MOTTAS	5943	\$296,772.55 Agreed and allowed.		
donald komonytsky	13136	\$24,250.97 Agreed and allowed.		
DR HANS ALBRECHT	1776	\$300,380.26 Agreed and allowed.		
Du Hong Jun	3111	\$49.47 Agreed and allowed.		
DWT INVESTMENTS LLC	170	\$0.00 Agreed and allowed.		
DYNATECH INTERNATIONAL CO LTD	4830	\$0.00 Agreed and allowed.		
EDUARD SARKISYAN	193	\$205,445.74 Agreed and allowed.		
EGC INVESTMENTS 2001 LLC	176	\$10,596.88 Agreed and allowed.		
EJW TRADING LLC	189	\$61,848.95 Agreed and allowed.		
ELENI LIESTAM	507	\$258,851.30 Agreed and allowed.		
ESPIRITO SANTO FUNDOS DE PENSOES, S A (ESAF)	7947	\$1,447,915.76 Agreed and allowed.		
ESTH MANAGEMENT INT'L LTD	674	\$54,029.00 Agreed and allowed.		
EUROPEAN SICAV ALLIANCE-INSULATE	10468	\$12,996,905.79 Agreed and allowed.		
FABRICA TEXTIL RIOPELE, SA.	11107	\$204,382.50 Agreed and allowed.		
FABRICA TEXTIL RIOPELE, SA.	14495	\$10,418.96 Agreed and allowed.		
FELBURY FINANCE LIMITED	12089	\$262,233.00 Agreed and allowed.		
FERNANDO COBACHO	4544	\$75,267.49 Agreed and allowed.		
FERREIRA JOINT ACCOUNT	21	\$449,476.66 Agreed and allowed.		
FINANZIARIA SAMMARINESE SA	9690	\$205,317.13 Agreed and allowed.		
FINNAVAL MARITIME LIMITED	9125	\$4,224,254.14 Agreed and allowed.		
FIREDBERG MERCANTILE GROUP	11118	\$346,139.21 Agreed and allowed.		
FLOWERS FOODS INC	681	\$1,833,418.06 Agreed and allowed.		
FONDATION AMENA	9942	\$56,087.97 Agreed and allowed.		

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Allowed RCM FX/Unsecured Claims
 (For Purposes of 3rd Interim Distribution of Additional Property- REVISED December 19, 2007)

In re: Refco Capital Markets, LTD.
 Case No. 05-00018

Name	Claim Number	Allowed Claim: "Resulting RCM FX/Unsecured Claim"	Treatment	Previous Exhibit, If Modified
FOREX CAPITAL MARKETS LLC	9869	\$1,424,378.80	Agreed and allowed.	
FOREX TRADING SA	8592	\$482,849.37	Agreed and allowed.	
FRIEDBERG MERCANTILE GROUP INC	14228	\$346,139.21	Agreed and allowed.	
GAO NING	245	\$18,277.06	Agreed and allowed.	
GAO QUAN	4859	\$1,028.45	Agreed and allowed.	
GARDEN RING FUND LIMITED	11611	\$5,974,099.58	Agreed and allowed.	
GEIR LOVIK	7933	\$31,520.23	Agreed and allowed.	
GFI Securities Limited	6002	\$313,880.73	Agreed and allowed.	
GLOBAL DERIVATIVE TRADING GMBH	10434	\$1,081,677.90	Agreed and allowed.	
GLOBAL MANAGEMENT WORLDWIDE LIMITED	11608	\$5,488,296.00	Agreed and allowed.	
GLOBAL RICH INVESTMENTS LTD	8901	\$99,593.78	Agreed and allowed.	
GLOBALY CORPORATION	10126	\$120,105.00	Agreed and allowed.	
GN INVESTMENTS 2001 LLC	163	\$0.00	Agreed and allowed.	
GOLD BLOSSOM EXPLORATION LLC	839	\$51,001.64	Agreed and allowed.	
GRAND TRADING LIMITED	7573	\$3,543,331.87	Agreed and allowed.	
Habibullaah Mohamed Sulthan	3276	\$49.98	Agreed and allowed.	
HAIR CAPITAL HOLDING LLC	119	\$2,034,770.24	Agreed and allowed.	
HAIR CAPITAL HOLDINGS LLC	95	\$358,701.00	Agreed and allowed.	
HAIR CAPITAL HOLDINGS LLC	122	\$75,671.59	Agreed and allowed.	
HAIR CAPITAL HOLDINGS LLC	14322	\$476,198.04	Agreed and allowed.	
HAN MIN FANG	4701	\$16,060.16	Agreed and allowed.	
HANNE FALLETH	7931	\$85,427.57	Agreed and allowed.	
Hao Zhen Dong	11010	\$1,505.30	Agreed and allowed.	
HEIDLER, STEFAN	4059	\$110,173.18	Agreed and allowed.	
HEPTAGON FINANCIAL PLANNERS LTD	11425	\$22,920.67	Agreed and allowed.	
HERBERT BLACK	5664	\$33,311.63	Agreed and allowed.	
HO KWUNG HONG & HO KUANG HUA	3760	\$48,033.82	Agreed and allowed.	
HONG YING INVESTMENT CO LTD	3669	\$40,965.03	Agreed and allowed.	
Hoxsin Bussan Co., Ltd.	6221	\$863,709.24	Agreed and allowed.	
Hsu Chao Tang	2762	\$47,315.91	Agreed and allowed.	
HSU MI-YING	4809	\$56,772.33	Agreed and allowed.	
HUANG ZHEN	5562	\$5,614.40	Agreed and allowed.	
ICP FINANCE LTD (AN ISRAELI COMPANY)	13120	\$91,328.46	Agreed and allowed.	
IDS MANAGED FUND LLC	9352	\$3,267,928.79	Agreed and allowed.	
IDS MANAGED FUTURES II LP	9351	\$1,550,582.38	Agreed and allowed.	
IDS MANAGED FUTURES LP	9350	\$8,326,047.12	Agreed and allowed.	
INGEBORH KATHRINE SKOLT	7925	\$20,244.30	Agreed and allowed.	
INTERKAPITAL VRJEDNOSNI PAPIRI	51	\$20,946.38	Agreed and allowed.	
JAN ANDERSEN	7930	\$267,541.97	Agreed and allowed.	
JAN PETTER GUDSESEN	7938	\$21,882.05	Agreed and allowed.	
JAN TORJUSSEN	7929	\$19,917.90	Agreed and allowed.	
JBEJW INVESTMENTS LLC	188	\$97,431.25	Agreed and allowed.	
JEAN-FRANCOIS MARCEPOIL	12493	\$34,109.20	Agreed and allowed.	
JEFFERIES & COMPANY INC (SEE NOTES)	11455	\$1,600,034.91	Agreed and allowed.	
JEFFERIES EMPLOYEES OPPORTUNITY FUND LLC	11454	\$234,151.00	Agreed and allowed.	
JEFFERIES PARTNERS OPPORTUNITY FUND II LLC	11453	\$858,553.00	Agreed and allowed.	
JEFFERIES PARTNERS OPPORTUNITY FUND LLC	11452	\$1,209,780.00	Agreed and allowed.	
JHCBB INVESTMENTS LLC	186	\$84,956.98	Agreed and allowed.	
JI HONG EN	232	\$16,224.61	Agreed and allowed.	

B1
 Allowed RCM FX/Unsecured Claims
 (For Purposes of 3rd Interim Distribution of Additional Property- REVISED December 19, 2007)

In re: Refco Capital Markets, LTD.
 Case No. 05-60018

Name	Claim Number	Allowed Claim: "Resulting RCM FX/Unsecured Claim"	Treatment	Previous Exhibit, If Modified
JI ZHENG	3892	\$10,280.92 Agreed and allowed.		
JIAO ZHI YING	2259	\$0.00 Agreed and allowed.		
JIN CHEN	4284	\$62,016.42 Agreed and allowed.		
JLS INVESTMENTS 2001 LLC	153	\$0.00 Agreed and allowed.		
JOSE MANUEL MESQUITA CALDEIRA	210	\$62,711.50 Agreed and allowed.		
JOSE MARIA GREGORIO	11019	\$18,070.19 Agreed and allowed.		
JRF INVESTMENTS 2001 LLC	158	\$0.00 Agreed and allowed.		
JUAN PABLO GONZALEZ - LUZ MARIA GONZALEZ	8954	\$44,924.75 Agreed and allowed.		
JURGEN EPPL	3452	\$23,988.38 Agreed and allowed.		
JUST BIRGER NAESS	7943	\$153,122.49 Agreed and allowed.		
JUST ERIK NAESS	7588	\$545,249.62 Agreed and allowed.		
JWH GLOBAL TRUST	9349	\$56,544,205.40 Agreed and allowed.		
KAI BJORLING	7924	\$59,955.98 Agreed and allowed.		
KAI-YU JIANG	14393	\$15,111.29 Agreed and allowed.		
KALKHOVEN/PETTIT #2 TRADING PARTNERS LP	11714	\$0.00 Agreed and allowed.		
KEYWAY INVESTMENTS LTD	12176	\$68,668.34 Agreed and allowed.		
KINGSTON FUTURES PTY	8892	\$998,922.63 Agreed and allowed.		
KOON KREEK TRADING LLC	1662	\$501,976.38 Agreed and allowed.		
KPC CORPORATION	5887	\$25,309.79 Agreed and allowed.		
KRISTIAN FJELD	7936	\$195,442.88 Agreed and allowed.		
KRISTIAN STORSTEN	7937	\$16,191.32 Agreed and allowed.		
KWUNG-HONG HO	270	\$0.00 Agreed and allowed.		
LA OCCIDENTAL, CASA DE VALORES, C.A.	9977	\$2,399.00 Agreed and allowed.		
LARRY BAUMAN	11091	\$43,815.51 Agreed and allowed.		
LASMONT HOLDINGS N.V.	8725	\$17,758.46 Agreed and allowed.		
LATINA SEGUROS Y REASEGUROS SA	11424	\$22,440.50 Agreed and allowed.		
LAURELGROVE LTD	11119	\$11,441.15 Agreed and allowed.		
LE ROSE INCORPORATED	9974	\$80,190.83 Agreed and allowed.		
LEE CHOU TSUNG	8857	\$120,872.96 Agreed and allowed.		
LEE, YING, HSUAN	5692	\$16,960.19 Agreed and allowed.		
LEUTHOLD FUNDS INC	10891	\$67,855,495.84 Agreed and allowed.		
LEUTHOLD INDUSTRIAL METALS FUND LP	10892	\$37,889,825.89 Agreed and allowed.		
LI JING YUN	432	\$18,484.90 Agreed and allowed.		
LI JUNDONG	5252	\$0.00 Agreed and allowed.		
Li Ke Xiu	8738	\$0.00 Agreed and allowed.		
LI YU HUI	1741	\$14,409.46 Agreed and allowed.		
LI ZHEN	4562	\$0.00 Agreed and allowed.		
LIN CHUN	12930	\$51,109.79 Agreed and allowed.		
LIN DE XIN	4579	\$1,976.71 Agreed and allowed.		
LIN FENG	943	\$18,612.31 Agreed and allowed.		
LIU ZHI JUN	331	\$0.00 Agreed and allowed.		
LLOYDS TSB BANK PLC	134	\$161,979.09 Agreed and allowed.		
LOWE, JOHN M	13064	\$118,783.18 Agreed and allowed.		
LUSKIN STERN & EISLER LLP	10123	\$199,474.65 Agreed and allowed.		
LYXOR ESTLANDER & RONNLUND LTD	11636	\$5,029,268.72 Agreed and allowed.		
LYXOR/BEACH DISCRETIONARY FUND LTD	12303	\$7,696,965.14 Agreed and allowed.		
M BECKMAN LTD	297	\$29,267.79 Agreed and allowed.		
MAGNUS BRYNILDSEN	7935	\$17,317.73 Agreed and allowed.		
MAKOR ISSUES & RIGHTS LTD.	9822	\$1,072,044.83 Agreed and allowed.		

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Allowed RCM FX/Unsecured Claims
(For Purposes of 3rd Interim Distribution of Additional Property- REVISED December 19, 2007)

In re: Refco Capital Markets, LTD.
Case No. 05-60018

Name	Claim Number	Allowed Claim: "Resulting RCM FX/Unsecured Claim"	Treatment	Previous Exhibit, If Modified
MANGIN JEROME	12558	\$229,646.01	Agreed and allowed.	
MARK RUCH	114	\$100,995.69	Agreed and allowed.	
MARQUETTE PARTNERS LP	4456	\$345,078.54	Agreed and allowed.	
MATACH 24 LTD	8321	\$100,013.59	Agreed and allowed.	
MAURICE PAPILLOUD	9932	\$679,665.77	Agreed and allowed.	
MERIDIAN IT INC.	8903391	\$16,055.97	Agreed and allowed.	
MFI GENEVE SA	12559	\$19,435.92	Agreed and allowed.	
MIURA FINANCIAL SERVICES	10080	\$0.00	Agreed and allowed.	
MIZUEL VARANDAS/JAYANT KANTALAL	19	\$54,267.01	Agreed and allowed.	
MORGAN STANLEY MARKET PRODUCTS INC	11772	\$439,062.50	Agreed and allowed.	
MORGAN STANLEY SENIOR FUNDING INC	3175	\$1,034,082.50	Agreed and allowed.	
MUHIEDDINE OSMANN CHAIRMAN	9944	\$1,490,731.38	Agreed and allowed.	
MULTI MANAGER FUTURES LIMITED	12986	\$1,082,602.10	Agreed and allowed.	
NAMOS CAPITAL INTERNATIONAL LIMITED	11705	\$1,126,578.00	Agreed and allowed.	
NAOMI TERAQ	1856	\$63,593.25	Agreed and allowed.	
NDC INVESTMENTS LLC	160	\$11,908.90	Agreed and allowed.	
NEO LEE PING	2156	\$5,804.30	Agreed and allowed.	
NORTHSTAR FUND LLC	10845	\$0.00	Agreed and allowed.	
NURIEL MORAG	369	\$40,526.91	Agreed and allowed.	
NUSRET A HAKER ESQ	10124	\$124,187.05	Agreed and allowed.	
ODYSSEA FUND BV	9947	\$315,501.13	Agreed and allowed.	
OKACHI & CO LTD	110	\$227,795.38	Agreed and allowed.	
OKACHI & CO LTD	111	\$302,161.63	Agreed and allowed.	
OLEG ILCHENKO	3249	\$13,229.15	Agreed and allowed.	
OLINDO REIS DE OLIVEIRA & CONCALO JOSE ZAMBRANO DE OLIVEIRA	11108	\$173,245.19	Agreed and allowed.	
PAN TIAN JUAN	4302	\$10,144.30	Agreed and allowed.	
PARADIGM EQUITIES, LTD.	13927	\$1,035,445.00	Agreed and allowed.	
PARADIGM GLOBAL FUND I, LTD.	13925	\$722,913.00	Agreed and allowed.	
PARADIGM PUBLIC FUND, LTD.	13926	\$88,002.00	Agreed and allowed.	
Parson Inc	3479	\$50,262.00	Agreed and allowed.	
PCMG TRADING PARTNERS V LP	9315	\$97,500.00	Agreed and allowed.	
PCMG TRADING PARTNERS XII L P	12330	\$0.00	Agreed and allowed.	
PCMG TRADING PARTNERS XXIII LP	11280	\$0.00	Agreed and allowed.	
PER ERIK STROMSO	7946	\$342,312.09	Agreed and allowed.	
PETER EGIL AARSETH	7296	\$33,828.33	Agreed and allowed.	
PM PETROMANAGEMENT LIMITED	9879	\$669,199.83	Agreed and allowed.	
Point Nine Financial Technologies	13528	\$28,060.00	Agreed and allowed.	
PROVENTURE LTD	5477	\$102,407.15	Agreed and allowed.	
QU KAI	874	\$19,838.97	Agreed and allowed.	
QUERCUS INVESTMENTS LTD	9933	\$5,277,684.36	Agreed and allowed.	
QUICKPOOL LP	253	\$965,619.14	Agreed and allowed.	
RAMASWAMY LAYOUT	12908	\$27,583.56	Agreed and allowed.	
RAYMOND	3121	\$25,990.00	Agreed and allowed.	
REFCO ADVANTAGE MULTI-MANAGER FUND (SEE NOTES)	9344	\$41,678,077.43	Agreed and allowed.	
REFCO DIVERSIFIED FUTURES (SEE NOTES)	9454	\$27,222,787.85	Agreed and allowed.	
REINHARD BELTZ	5282	\$106,777.88	Agreed and allowed.	
RICCOBONI M.R.E./LIMONTA M.S.M	14387	\$81,074.00	Agreed and allowed.	
RIETUMU BANKA	11383	\$118,786.36	Agreed and allowed.	
ROALD GUNDERSEN	7921	\$18,481.12	Agreed and allowed.	

B1
 Allowed RCM FX/Unsecured Claims
 (For Purposes of 3rd Interim Distribution of Additional Property- REVISED December 19, 2007)

In re: Refco Capital Markets, LTD.
 Case No. 05-60018

Name	Claim Number	Allowed Claim: "Resulting RCM FX/Unsecured Claim"	Treatment	Previous Exhibit, If Modified
ROCKLAND FINANCE LTD	5156	\$71,828.19 Agreed and allowed.		
ROCKY SYSTEMS CORP	9923	\$486,271.49 Agreed and allowed.		
ROGERS INTERNATIONAL RAW MATERIALS	9426	\$459,265.00 Agreed and allowed.		
ROGERS RAW MATERIALS FUND LP	9425	\$9,691,739.00 Agreed and allowed.		
ROY GRONLI	7944	\$152,934.54 Agreed and allowed.		
RPM RISK & PORTFOLIO MANAGEMENT AB	9568	\$33,677.21 Agreed and allowed.		
RT INVESTMENTS 2001 LLC	161	\$0.00 Agreed and allowed.		
RUAN JING JING	6257	\$19,310.60 Agreed and allowed.		
RUI LI	5124	\$26,835.51 Agreed and allowed.		
SABRE FUND MANAGEMENT LTD.	14329	\$63,326.29 Agreed and allowed.		
SAGE FUND LP	13010	\$1,184,068.04 Agreed and allowed.		
SAM JUUL	7941	\$153,145.80 Agreed and allowed.		
SAMSTOCK/SZRT LLC	1702	\$18,115.65 Agreed and allowed.		
SHADOW FINANCIAL SERVICES CORP	36	\$118,700.00 Agreed and allowed.		
SHU YANG	552	\$66,922.80 Agreed and allowed.		
SKANDINAVISKA ENSKILDA BANKEN AB (PUBL)	905	\$109,805.00 Agreed and allowed.		
SLAYDEN PARTNERS LLC	11703	\$0.00 Agreed and allowed.		
SLAYDEN TRADING COMPANY LLC	11664	\$0.00 Agreed and allowed.		
SLOANE SECURITIES LTD	9865	\$241,385.59 Agreed and allowed.		
SN INVESTMENTS 2001 LLC	164	\$0.00 Agreed and allowed.		
SOCIETE BANCAIRE PRIVEE SA	9941	\$66,393.12 Agreed and allowed.		
SORLI FINANS	7939	\$66,158.09 Agreed and allowed.		
SORLI FINANS	7940	\$462,281.67 Agreed and allowed.		
SPCP Group, LLC as Assignee of Gary Steckel	9856	\$17,331.46 Agreed and allowed.		
SPCP Group, LLC as Assignee of Raso, Guido I	9858	\$329,640.57 Agreed and allowed.		
SPEED ONE LIMITED	9939	\$125,868.88 Agreed and allowed.		
SQUIRREL FUNDS LTD-FOREX TRADING	9680	\$300,400.69 Agreed and allowed.		
STANDARD CHARTERED BANK	10413	\$129,291.70 Agreed and allowed.		
STARMAKER ASSETS LTD A BVI CORPORATION	10	\$1,314,803.41 Agreed and allowed.		
STEINAR HANSEN	7926	\$27,815.24 Agreed and allowed.		
STIER PEDRO & MALENA	14295	\$200,326.00 Agreed and allowed.		
STRATEGIC INVESTMENT TRIBES FUND LIMITED	6868	\$1,494,623.29 Agreed and allowed.		
STRATFORD TRADING LLC	11967	\$1,158,727.80 Agreed and allowed.		
STUART TRADING COMPANY	10113	\$125,000.00 Agreed and allowed.		
SUI QING	391	\$10,276.91 Agreed and allowed.		
SUZUKI BANEI	3702	\$101,938.12 Agreed and allowed.		
SVERRE RUTH	7942	\$153,145.80 Agreed and allowed.		
Sweeney Holdings	12767	\$49,352.00 Agreed and allowed.		
SWIX CURRENCY FUND LIMITED	9938	\$2,473,118.45 Agreed and allowed.		
TANG MING	418	\$12,323.00 Agreed and allowed.		
TAU 28 FUND LTD	9420	\$4,238,735.00 Agreed and allowed.		
TAURUS GLOBAL INVESTMENTS LTD	4499	\$10,166.00 Agreed and allowed.		
TE Grinham Portfolio, Ltd.	11905	\$24,584,718.28 Agreed and allowed.		
TE Jenkins Portfolio, Ltd.	11904	\$124,052.52 Agreed and allowed.		
TELESIS IIW LLC	13916	\$59,944.65 Agreed and allowed.		
THE ALPSTAR FUND LTD	10477	\$61,166.34 Agreed and allowed.		
THE CAPITAL RETURNS INTERNATIONAL FUND LIMITED	11437	\$17,542.57 Agreed and allowed.		
THE EVEREST FUND	653	\$5,546,244.71 Agreed and allowed.		
THE EVEREST FUND	654	\$1,936,086.95 Agreed and allowed.		

BI
 Allowed RCM FX/Unsecured Claims
 (For Purposes of 3rd Interim Distribution of Additional Property- REVISED December 19, 2007)

In re: Refco Capital Markets, LTD.
 Case No. 05-60018

Name	Claim Number	Allowed Claim: "Resulting RCM FX/Unsecured Claim"	Treatment	Previous Exhibit, If Modified
THE KOSEI SECURITIES CO LTD	12497	\$46,359.73	Agreed and allowed.	
THE MERRIWELL FUND LP	13917	\$75,038.00	Agreed and allowed.	
THELEN REID & PRIEST LLP	11407	\$0.00	Agreed and allowed.	
THELEN REID & PRIEST LLP	11411	\$98,971.00	Agreed and allowed.	
THELEN REID & PRIEST LLP	14105	\$281,268.98	Agreed and allowed.	
Thomas H. Yorke	9918	\$327,177.13	Agreed and allowed.	
TOKYO FOREX FINANCIAL CO LTD	8539	\$11,514,726.54	Agreed and allowed.	
TORKEL ERNO	7945	\$40,949.96	Agreed and allowed.	
TREX CO LTD	6180	\$347,901.53	Agreed and allowed.	
² TRIESTER/CORAL ROCK (TRIESTER INTERNATIONAL TRADING CORP)	9821	\$73,191.17	Agreed and allowed.	
TRIFO INCORPORATED	79	\$673,626.42	Agreed and allowed.	
UNIBROTHERS LTD	5926	\$24,206.42	Agreed and allowed.	
UNION BANK FOR SAVING & INVESTMENT	523	\$2,063,000.00	Agreed and allowed.	
UNION HOLDING COMPANY INC	14123	\$251,592.96	Agreed and allowed.	
VEDAT BARHA	9943	\$1,030,168.21	Agreed and allowed.	
Vera Kraker	11353	\$527,177.13	Agreed and allowed.	
² VERON ENTERPRISES LTD	5610	\$912,037.08	Agreed and allowed.	
VIDAR NORDAHL	7923	\$11,136.18	Agreed and allowed.	
WANG CHUAN RONG	941	\$18,271.82	Agreed and allowed.	
WANG CHUAN RONG	942	\$43,498.65	Agreed and allowed.	
WANG JIAN	419	\$17,834.35	Agreed and allowed.	
WANG LI PING	4771	\$126,023.30	Agreed and allowed.	
WANG QI ZONG	261	\$15,140.05	Agreed and allowed.	
WANG QI ZONG	5209	\$0.00	Agreed and allowed.	
WAYLAND DISTRESSED OPPORTUNITIES FUND I-B LLC	11444	\$129,682.56	Agreed and allowed.	
WAYLAND DISTRESSED OPPORTUNITIES FUND I-C LLC	11446	\$191,208.10	Agreed and allowed.	
WAYLAND DISTRESSED OPPORTUNITIES I-B LLC	11445	\$134,113.89	Agreed and allowed.	
WAYLAND DISTRESSED OPPORTUNITIES I-C LLC	11447	\$4,568,101.19	Agreed and allowed.	
WAYLAND DISTRESSED OPPORTUNITIES I-C LLC	11449	\$1,718,014.68	Agreed and allowed.	
WAYLAND RECOVERY FUND LLC	11451	\$652,990.76	Agreed and allowed.	
WAYZATA RECOVERY FUND LLC	11448	\$335,861.10	Agreed and allowed.	
WEI RAN LI	313	\$11,246.47	Agreed and allowed.	
WEI RAN LI	314	\$9,125.06	Agreed and allowed.	
WELLDAY INVESTMENTS SA	9880	\$196,984.46	Agreed and allowed.	
WHITESIDE INVESTMENTS LLC	187	\$109,450.96	Agreed and allowed.	
WINDSOR BROKERS LTD	3675	\$304,740.62	Agreed and allowed.	
WINTERBOTHAM TRUST CO LTD	10431	\$550,735.00	Agreed and allowed.	
WU HONG YING	932	\$13,812.84	Agreed and allowed.	
WU PEIMING	1476	\$49.73	Agreed and allowed.	
WWW FUNDS LTD	229	\$72,367.46	Agreed and allowed.	
XIAO GUOPING	527	\$0.00	Agreed and allowed.	
XIE GONG FU	4615	\$2,805.56	Agreed and allowed.	
XING JIAN CAI	2026	\$17,094.58	Agreed and allowed.	
XING JIAN CAI	4425	\$12,052.49	Agreed and allowed.	
XU BIN	3916	\$20,990.56	Agreed and allowed.	
XU JIANG	3651	\$19,998.75	Agreed and allowed.	
XU XIAO LAN	4323	\$48.79	Agreed and allowed.	
YAMAZEN SHOJI CO LTD	8540	\$788,987.14	Agreed and allowed.	
YIN YONG	611	\$47,686.96	Agreed and allowed.	

B1
Allowed RCM FX/Unsecured Claims
(For Purposes of 3rd Interim Distribution of Additional Property- REVISED December 19, 2007)

In re: Refco Capital Markets, LTD.
Case No. 05-60018

Name	Claim Number	Allowed Claim: "Resulting RCM FX/Unsecured Claim"	Treatment	Previous Exhibit, If Modified
YING ZHAO	3442	\$0.00	Agreed and allowed.	
YIT CORPORATION	4924	\$31,089.54	Agreed and allowed.	
* YU BING HUI	5280	\$20,079.83	Agreed and allowed.	
YU HUA WU	677	\$78.33	Agreed and allowed.	
Yu Xiao	274	\$14,380.25	Agreed and allowed.	
Yu Xiao Jing	4772	\$0.00	Agreed and allowed.	
YUTAKA SHOJI CO LTD	11164	\$5,735,664.83	Agreed and allowed.	
ZENTRUM LTD	13012	\$69,357.95	Agreed and allowed.	
ZHANG JIA XIN	693	\$15,127.92	Agreed and allowed.	
ZHANG JINFENG	5297	\$12,258.04	Agreed and allowed.	
ZHANG SHEN SHEN	4567	\$4,336.78	Agreed and allowed.	
ZHANG XIU JUAN	2158	\$12,753.08	Agreed and allowed.	
ZHANG ZHONG ZHI	3921	\$10,111.28	Agreed and allowed.	
ZHENG XIU	1657	\$10,243.51	Agreed and allowed.	
ZHENG YUE YUN	4586	\$95.11	Agreed and allowed.	
ZHOU DONG CHENG	668	\$19,848.04	Agreed and allowed.	
ZHOU YING QUAN	709	\$71,716.96	Agreed and allowed.	
ZHU BI JUN	660	\$1,144.90	Agreed and allowed.	
ZHU MIAO YING	1775	\$11,758.65	Agreed and allowed.	
SUBTOTAL:		<u>\$613,899,822.45</u>		
GRAND TOTAL:		<u>\$634,732,735.88</u>		

¹ By separate stipulation, Alphix receives all distributions through September 18, 2007 and has waived any future distributions and all litigation trust interests.

² \$10,000 of allowed amount treated with priority status.

* Claimant did not provide the RCM Plan Administrator with an executed RCM Related Claim Subordination Form, and therefore is not eligible to receive certain Additional Property.

In re: Refco Capital Markets, LTD.
Case No. 05-60018

B2
Allowed RCM FX/Unsecured Claims with Respect to Convenience Class
(For Purposes of 3rd Interim Distribution of Additional Property- REVISED December 19, 2007)

Name	Claim Number	Allowed Claim: "Resulting RCM FX/Unsecured Claim"	Treatment	Previous Exhibit, If Modified
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**SUPPLEMENTAL CLAIMS ADDED FOR PURPOSES
OF THIRD INTERIM DISTRIBUTION OF ADDITIONAL PROPERTY**

FOREX TRADING, LLC	9140	\$3,290.87 Agreed and allowed.		NONE
SUBTOTAL:		\$3,290.87		

IN ACCORDANCE WITH TREATMENT PREVIOUSLY ORDERED

ACAJOUX INVESTMENTS LLC	149	\$2,610.72 Agreed and allowed.
ACAJOUX TRADING LLC	150	\$2,611.28 Agreed and allowed.
ACJOUX EQUITIES LLC	148	\$2,620.26 Agreed and allowed.
ADRIAN NG KHENG KIAT	7339	\$1,242.30 Agreed and allowed.
AN HONG LIANG	375	\$543.30 Agreed and allowed.
ANG CHEE CHUNG	6437	\$647.43 Agreed and allowed.
ASBJORN RINGSTAD	11005	\$2,080.00 Agreed and allowed.
ASHISH J KASHYAP	6832	\$2,140.00 Agreed and allowed.
ATTN: LI LI	337	\$99.16 Agreed and allowed.
BAI HAO RAN	6235	\$768.19 Agreed and allowed.
BANQUE DE COMMERCE ET DE PLACEMENTS SA	5104	\$10,000.00 Agreed and allowed.
BAO ZHENG FENG	4612	\$1,430.00 Agreed and allowed.
BARTELS, JOHN & DIERDRE/LU	227	\$245.78 Agreed and allowed.
BEN QI	2356	\$749.98 Agreed and allowed.
BIAN HUI JUAN	6938	\$2,712.39 Agreed and allowed.
BIAN ZHI PING	1647	\$2,578.70 Agreed and allowed.
BIOTRIAL INTERNATIONAL	224	\$167.97 Agreed and allowed.
BO AN	1932	\$171.75 Agreed and allowed.
Bo Lim/Coral Rock	11080	\$313.23 Agreed and allowed.
BOLSA Y BANCA S.A.	12580	\$5,787.51 Agreed and allowed.
CAI HONG SHENG	931	\$7,204.88 Agreed and allowed.
CAI MING YA	2144	\$70.00 Agreed and allowed.
CAI NAI XIN	687	\$526.01 Agreed and allowed.
CAI YONG GANG	3856	\$98.56 Agreed and allowed.
CAI YU QUAN	1053	\$1,092.75 Agreed and allowed.
CAI YUE HUA	1373	\$5,023.10 Agreed and allowed.
CAIBING	415	\$78.81 Agreed and allowed.
CAMBIO AMERICA SACT	358	\$7,516.00 Agreed and allowed.
CAO HENG TAO	6241	\$4,035.41 Agreed and allowed.
CAO HONG YU	3873	\$1,856.65 Agreed and allowed.
CAO XING FU	319	\$535.24 Agreed and allowed.
CAO YAN QIU	573	\$589.77 Agreed and allowed.
CAO YE	3941	\$7,394.09 Agreed and allowed.
CAO YE	3942	\$2,040.00 Agreed and allowed.

In re: Refco Capital Markets, LTD.
Case No. 05-60018

B2
Allowed RCM FX/Unsecured Claims with Respect to Convenience Class
(For Purposes of 3rd Interim Distribution of Additional Property- REVISED December 19, 2007)

Name	Claim Number	Allowed Claim: "Resulting RCM FX/Unsecured Claim"	Treatment	Previous Exhibit, If Modified
CAO YIN HUA	2647	\$1,267.91 Agreed and allowed.		
CAO ZHEN ZHI	1412	\$1,081.22 Agreed and allowed.		
CARTERA DE INVERSIONES PETROLERAS I, C.A.	9976	\$8,299.00 Agreed and allowed.		
CARTERA DE INVERSIONES PETROLERAS II, C.A.	9975	\$1,093.00 Agreed and allowed.		
CCP TRADING LLC	152	\$1,514.61 Agreed and allowed.		
CEN LING	4852	\$98.27 Agreed and allowed.		
CENTRAL COOPERATIVE BANK PLC	203	\$10,000.00 Agreed and allowed.		
CENTURY ENGINEERING CORP	7413	\$2,735.60 Agreed and allowed.		
CHANG CHEN CHEN	455	\$4,131.12 Agreed and allowed.		
CHANG JOE LAN	508	\$998.30 Agreed and allowed.		
CHANG KUO LIANG	8863	\$5,042.73 Agreed and allowed.		
CHANG LIREN	5255	\$99.00 Agreed and allowed.		
CHANG MIN YU	8887	\$1,360.09 Agreed and allowed.		
CHANG MO LEE (SEE NOTES)	11828	\$5,720.25 Agreed and allowed.		
CHANG SHIOU SHIN	8865	\$194.11 Agreed and allowed.		
CHANG YI RONG	2090	\$2,000.00 Agreed and allowed.		
CHANG YI YIN	247	\$9,215.60 Agreed and allowed.		
CHARRY EFFENDY	4698	\$752.94 Agreed and allowed.		
CHEANG KUM SOON	5147	\$4,779.22 Agreed and allowed.		
CHEN AI PING	3917	\$101.77 Agreed and allowed.		
CHEN CHAO YANG	8889	\$697.90 Agreed and allowed.		
CHEN CHING CHUAN	8878	\$4,293.77 Agreed and allowed.		
CHEN CHING LUNG - CHEN CHIN HUEI	8853	\$3,688.36 Agreed and allowed.		
CHEN CHUNG WU	8879	\$9,523.12 Agreed and allowed.		
CHEN DE LIAN	3884	\$1,240.36 Agreed and allowed.		
CHEN DE QING	6020	\$49.74 Agreed and allowed.		
CHEN GAOPENG	1472	\$49.07 Agreed and allowed.		
CHEN GUANG SHUN	431	\$778.18 Agreed and allowed.		
CHEN GUO YIN	4095	\$438.06 Agreed and allowed.		
CHEN HONG HUA	5820	\$1,180.85 Agreed and allowed.		
CHEN HUA	2487	\$1,577.20 Agreed and allowed.		
CHEN HUI FEN	3861	\$3,152.66 Agreed and allowed.		
CHEN JIAN GE	6036	\$3,370.92 Agreed and allowed.		
CHEN JIAN GUANG	4569	\$2,998.51 Agreed and allowed.		
CHEN JING	4880	\$80.66 Agreed and allowed.		
CHEN JIUNN JIIN	8881	\$199.26 Agreed and allowed.		
CHEN LI MIN	5210	\$2,857.89 Agreed and allowed.		
CHEN LIAN XING	769	\$49.94 Agreed and allowed.		
CHEN LIE SHUEH	3230	\$605.69 Agreed and allowed.		
CHEN LING TA	8882	\$6,313.55 Agreed and allowed.		
CHEN MEI YING	6348	\$48.89 Agreed and allowed.		
CHEN MING YU	6031	\$3,791.42 Agreed and allowed.		
CHEN PEI-YU	751	\$795.34 Agreed and allowed.		
CHEN PI YUN	8860	\$1,512.88 Agreed and allowed.		
CHEN QI	6027	\$1,181.76 Agreed and allowed.		
CHEN QI	6028	\$2,022.63 Agreed and allowed.		

In re: Refco Capital Markets, L.T.D.
Case No. 05-60018

B2
Allowed RCM FX/Unsecured Claims with Respect to Convenience Class
(For Purposes of 3rd Interim Distribution of Additional Property- REVISED December 19, 2007)

Name	Claim Number	Allowed Claim: "Resulting RCM FX/Unsecured Claim"	Treatment	Previous Exhibit, If Modified
CHEN RUI YUN	4600	\$842.20 Agreed and allowed.		
CHEN RUIFEN	3907	\$1,328.20 Agreed and allowed.		
CHEN SHAO DONG	935	\$198.13 Agreed and allowed.		
CHEN SHOW JY	8874	\$197.57 Agreed and allowed.		
CHEN SHU JIA	5652	\$1,373.20 Agreed and allowed.		
CHEN SHU QUAN	3875	\$1,915.48 Agreed and allowed.		
CHEN SU CHEN	8870	\$510.00 Agreed and allowed.		
CHEN WEI	2089	\$866.80 Agreed and allowed.		
CHEN WEN DE	6074	\$47.96 Agreed and allowed.		
CHEN XIAO CONG	2145	\$85.00 Agreed and allowed.		
CHEN XIAO DONG	3057	\$98.74 Agreed and allowed.		
CHEN XU CHENG	3665	\$526.24 Agreed and allowed.		
CHEN YA MING	4884	\$498.15 Agreed and allowed.		
CHEN YI-NING	388	\$3,362.06 Agreed and allowed.		
CHEN YONG	2511	\$570.00 Agreed and allowed.		
CHEN YU CHEN	9019	\$3,000.08 Agreed and allowed.		
CHEN YU ZHANG	3568	\$197.12 Agreed and allowed.		
CHEN YUAN GING	3034	\$762.91 Agreed and allowed.		
CHEN ZHAO WEI	1258	\$380.32 Agreed and allowed.		
CHEN ZHI JIAN	7283	\$1,403.02 Agreed and allowed.		
CHEN ZHI RONG	12652	\$199.04 Agreed and allowed.		
CHEN ZI LI	7281	\$514.19 Agreed and allowed.		
CHENG XIANG MEI	6935	\$1,766.12 Agreed and allowed.		
CHENG YU FEN	8872	\$627.32 Agreed and allowed.		
CHENGYUDONG	4008	\$857.21 Agreed and allowed.		
CHI YUAN JUN	12532	\$1,003.23 Agreed and allowed.		
CHIANG WEN TZUNG	8875	\$2,975.98 Agreed and allowed.		
CHIU YU CHU	8858	\$198.99 Agreed and allowed.		
CHU YAN	1017	\$684.16 Agreed and allowed.		
CHUA GUAT NGOR SALLY	348	\$4,065.75 Agreed and allowed.		
CHUA SOON LEE	2149	\$3,970.44 Agreed and allowed.		
CHUNG CHU HUA	8885	\$1,313.22 Agreed and allowed.		
CI SHAO RU	2142	\$180.00 Agreed and allowed.		
CUI HUI	685	\$618.43 Agreed and allowed.		
CUI YING YU	6417	\$975.56 Agreed and allowed.		
CUI YU HUA	6067	\$9,969.05 Agreed and allowed.		
DAI BIN	351	\$292.56 Agreed and allowed.		
DAI SHAO MIN	4596	\$954.82 Agreed and allowed.		
Dai Wei	3938	\$1,166.80 Agreed and allowed.		
DAI XIAO CHUN	7317	\$2,398.81 Agreed and allowed.		
DDW TRADING LLC	181	\$738.57 Agreed and allowed.		
DENG BING HUI	635	\$2,236.65 Agreed and allowed.		
DENG JING BO	6025	\$923.37 Agreed and allowed.		
DENG LEI	3013	\$1,169.37 Agreed and allowed.		
DENG WEN YA	4601	\$1,700.00 Agreed and allowed.		
DENG XIAN QI	6255	\$7,467.27 Agreed and allowed.		

In re: Refco Capital Markets, LTD.
Case No. 05-60018

B2
Allowed RCM FX/Unsecured Claims with Respect to Convenience Class
(For Purposes of 3rd Interim Distribution of Additional Property- REVISED December 19, 2007)

Name	Claim Number	Allowed Claim: "Resulting RCM FX/Unsecured Claim"	Treatment	Previous Exhibit, If Modified
DENG ZHI MIN	4840	\$40.44	Agreed and allowed.	
DENG ZHI MIN	4841	\$149.32	Agreed and allowed.	
DING DE LIANG	3046	\$361.04	Agreed and allowed.	
DING JIANQING	4885	\$344.26	Agreed and allowed.	
DING QIANG	3930	\$1,030.51	Agreed and allowed.	
DONG AI JIN	933	\$525.57	Agreed and allowed.	
DONG JIE	4602	\$2,226.76	Agreed and allowed.	
DONG SHENG LU	14504	\$2,453.85	Agreed and allowed.	
DONG WEN JUN	2350	\$802.93	Agreed and allowed.	
DONG WEN YONG	2466	\$398.22	Agreed and allowed.	
DONG XIONG JIAN	344	\$1,430.28	Agreed and allowed.	
DR ALEX KUAN	1837	\$2,055.81	Agreed and allowed.	
DUAN MEI JUAN	6078	\$475.61	Agreed and allowed.	
DUAN XIAOXIONG	3882	\$142.23	Agreed and allowed.	
DUAN XIAOXIONG	3883	\$4,049.44	Agreed and allowed.	
EGIL MELKEVIK	7922	\$6,487.37	Agreed and allowed.	
ENG CHOON KIAT	2155	\$296.33	Agreed and allowed.	
EUROPA INVESTMENTS LLC	169	\$2,507.90	Agreed and allowed.	
FAN CHENGYI	12565	\$498.75	Agreed and allowed.	
FAN KAI	4842	\$800.52	Agreed and allowed.	
FAN RONG MENG	6252	\$504.00	Agreed and allowed.	
FAN XIU LAN	3664	\$2,595.86	Agreed and allowed.	
FAN YAO ZHONG	869	\$49.16	Agreed and allowed.	
FANG JIAN	468	\$290.47	Agreed and allowed.	
FANG JUN	243	\$1,579.06	Agreed and allowed.	
FENG CHAO	2995	\$874.82	Agreed and allowed.	
FENG GANG	1001	\$1,504.43	Agreed and allowed.	
FENG HAI YANG/WANGAN	6250	\$1,004.23	Agreed and allowed.	
FENG JIAN CHUN	280	\$551.91	Agreed and allowed.	
FENG LI XIA	5458	\$2,577.73	Agreed and allowed.	
FENG LIANG	408	\$4,980.39	Agreed and allowed.	
FENG NING	2567	\$970.47	Agreed and allowed.	
FENG SHU YONG	6194	\$706.20	Agreed and allowed.	
FENG SHUANG	792	\$458.08	Agreed and allowed.	
FENG TIANJIAN	1039	\$8,808.93	Agreed and allowed.	
FENG XIAO MEI	4017	\$9,862.81	Agreed and allowed.	
FERNANDO TANTULAGE	364	\$10,000.00	Agreed and allowed.	
FIMAT USA LLC	14453	\$10,000.00	Agreed and allowed.	
FIRST INVESTMENT BANK	300	\$2,548.36	Agreed and allowed.	
FLO-TECH	641	\$1,710.86	Agreed and allowed.	
FRUDE BAKKETUN	7920	\$4,598.16	Agreed and allowed.	
GAN YUN QUAN	5725	\$1,540.64	Agreed and allowed.	
GANG LI	6247	\$1,153.18	Agreed and allowed.	
GAO BIN	804	\$138.32	Agreed and allowed.	
GAO GAI RU	3074	\$99.82	Agreed and allowed.	
GAO GAI RU	4876	\$99.00	Agreed and allowed.	

In re: Refco Capital Markets, LTD.
Case No. 05-60018

B2
Allowed RCM FX/Unsecured Claims with Respect to Convenience Class
(For Purposes of 3rd Interim Distribution of Additional Property- REVISED December 19, 2007)

Name	Claim Number	Allowed Claim: "Resulting RCM FX/Unsecured Claim"	Treatment	Previous Exhibit, If Modified
GAO GUAN	823	\$1,028.45	Agreed and allowed.	
GAO HAITAO	3902	\$115.15	Agreed and allowed.	
GAO YONG	339	\$199.40	Agreed and allowed.	
GAO ZHANYI (ACCOUNT 08099135)	6442	\$505.62	Agreed and allowed.	
GEORGE KARAGEORGIOU	6717	\$417.00	Agreed and allowed.	
GONG GUANG SHENG	2729	\$295.69	Agreed and allowed.	
GONG HUIPING	3052	\$185.60	Agreed and allowed.	
GONG ZHI HONG	4898	\$403.80	Agreed and allowed.	
GT INVESTMENTS 2001 LLC	155	\$6,477.44	Agreed and allowed.	
GU FENG	1591	\$7,198.31	Agreed and allowed.	
GU MENG BING	354	\$1,975.07	Agreed and allowed.	
GUO FENG	4864	\$192.13	Agreed and allowed.	
GUO HAI TAO	621	\$308.80	Agreed and allowed.	
GUO HONGGANG	922	\$2,116.09	Agreed and allowed.	
GUO JIE	3421	\$1,006.56	Agreed and allowed.	
GUO RUO TAO	356	\$49.94	Agreed and allowed.	
GUO SHANG FENG	8174	\$2,249.21	Agreed and allowed.	
GUO SHANG FENG	8175	\$752.35	Agreed and allowed.	
GUO XIAO SHUANG	367	\$1,086.01	Agreed and allowed.	
GUO YAN JUAN	285	\$7,423.20	Agreed and allowed.	
GUO YU PING	440	\$5,133.86	Agreed and allowed.	
GUO YUJIE	5106	\$936.00	Agreed and allowed.	
GUO YUZHEN	5107	\$314.70	Agreed and allowed.	
GURUNATH V BICHU	13735	\$2,000.00	Agreed and allowed.	
HAI TAO GAO	2236	\$109.15	Agreed and allowed.	
HAN CHUN YING	390	\$1,068.50	Agreed and allowed.	
HAN FANG	4873	\$322.85	Agreed and allowed.	
HAN ZHENGSHUN & TAN XIU LING	3867	\$926.13	Agreed and allowed.	
HAO WANG	3927	\$8,110.61	Agreed and allowed.	
HAO ZHI GANG	759	\$1,675.53	Agreed and allowed.	
HE DONG ZHOU	362	\$1,003.05	Agreed and allowed.	
He Guang Yuan	8735	\$5,680.82	Agreed and allowed.	
He Guang Yuan	8736	\$5,309.18	Agreed and allowed.	
He Guang Yuan	8737	\$371.64	Agreed and allowed.	
HE GUO ZHU	519	\$302.30	Agreed and allowed.	
HE MIN	801	\$3,334.73	Agreed and allowed.	
HE QIAO NAN	462	\$49.50	Agreed and allowed.	
HE SHI HAN	1512	\$870.62	Agreed and allowed.	
HE SONGYI	658	\$761.41	Agreed and allowed.	
HE WEN HUI	491	\$1,195.11	Agreed and allowed.	
HE XUAN	4124	\$101.49	Agreed and allowed.	
HE YONG JUN & YANG QING	3870	\$2,229.31	Agreed and allowed.	
HE YUAN LU	5267	\$199.11	Agreed and allowed.	
HE ZHI	5261	\$134.47	Agreed and allowed.	
HE ZHI JUN	4170	\$743.52	Agreed and allowed.	
HEADLY, NICHOLAS L.	8818	\$2,254.17	Agreed and allowed.	

In re: Refco Capital Markets, LTD.
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B2
Allowed RCM FX/Unsecured Claims with Respect to Convenience Class
(For Purposes of 3rd Interim Distribution of Additional Property- REVISED December 19, 2007)

Name	Claim Number	Allowed Claim: "Resulting RCM FX/Unsecured Claim"	Treatment	Previous Exhibit, If Modified
HITESH S/O NAVINCHANDRA	211	\$6,591.48 Agreed and allowed.		
HO LIN HSIU YING	3540	\$7,281.17 Agreed and allowed.		
HO, HSIEN-FENG	4203	\$992.90 Agreed and allowed.		
HONG GANG	6996	\$660.69 Agreed and allowed.		
HONG HUI LIN	310	\$100.31 Agreed and allowed.		
HONG LI YI	920	\$978.28 Agreed and allowed.		
HONG YAN QU	312	\$211.70 Agreed and allowed.		
HONG YAN QU	317	\$1,025.69 Agreed and allowed.		
HOU AI MIN	579	\$49.00 Agreed and allowed.		
HOU JUN	4624	\$803.54 Agreed and allowed.		
HOU WEIWEI	5284	\$1,469.36 Agreed and allowed.		
HSIAO WEN AN	2800	\$560.98 Agreed and allowed.		
HSIEH LU SU CHEN	8888	\$2,520.18 Agreed and allowed.		
HSIEH SHU CHEN	3682	\$498.75 Agreed and allowed.		
HSIEH, PI-HSIA	8856	\$894.77 Agreed and allowed.		
HSIEH, YI-LING	8864	\$2,817.90 Agreed and allowed.		
HSU HSIU FENG	8869	\$506.68 Agreed and allowed.		
HSU MEI SHU	3186	\$10,000.00 Agreed and allowed.		
HU BAO FA	1669	\$113.83 Agreed and allowed.		
HU GUO SHANG	6026	\$850.55 Agreed and allowed.		
HU HAOCHEN	5951	\$5,977.21 Agreed and allowed.		
HU JIAN	1386	\$573.25 Agreed and allowed.		
HU JIE	548	\$3,483.88 Agreed and allowed.		
HU JING	806	\$4,884.71 Agreed and allowed.		
HU SHU FEN	291	\$887.32 Agreed and allowed.		
HUANG CHONG MIN	239	\$1,822.19 Agreed and allowed.		
HUANG CHUN LAN	4588	\$427.96 Agreed and allowed.		
HUANG DE LI	1916	\$137.00 Agreed and allowed.		
HUANG FA KAI	374	\$989.77 Agreed and allowed.		
HUANG GUO WEI	690	\$909.00 Agreed and allowed.		
HUANG HONG GUO	6814	\$99.88 Agreed and allowed.		
Huang Jia Hao	7345	\$524.90 Agreed and allowed.		
HUANG JIAN	479	\$451.11 Agreed and allowed.		
HUANG JIAN CHUAN	4861	\$450.00 Agreed and allowed.		
HUANG JIANYIN	322	\$197.39 Agreed and allowed.		
HUANG JIANYIN	335	\$49.08 Agreed and allowed.		
HUANG KE QUAN	6011	\$975.00 Agreed and allowed.		
HUANG KUO JUNG	8884	\$89.74 Agreed and allowed.		
HUANG LING LING	4581	\$4,600.00 Agreed and allowed.		
HUANG NONG XIAN	3879	\$518.84 Agreed and allowed.		
HUANG QIANXIN HEYUAN LU	11029	\$3,789.91 Agreed and allowed.		
HUANG QING SHUI	2148	\$49.50 Agreed and allowed.		
HUANG SHENG	790	\$49.20 Agreed and allowed.		
HUANG TAO	6038	\$561.74 Agreed and allowed.		
HUANG TU YI	914	\$80.00 Agreed and allowed.		
HUANG WEI KUN	4608	\$2,204.36 Agreed and allowed.		

In re: Refco Capital Markets, LTD.
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B2
Allowed RCM FX/Unsecured Claims with Respect to Convenience Class
(For Purposes of 3rd Interim Distribution of Additional Property- REVISED December 19, 2007)

Name	Claim Number	Allowed Claim: "Resulting RCM FX/Unsecured Claim"	Treatment	Previous Exhibit, If Modified
HUANG WEIDONG	1002	\$2,089.93	Agreed and allowed.	
HUANG YU CHAN	808	\$697.06	Agreed and allowed.	
HUANG YUCHAN	3918	\$697.06	Agreed and allowed.	
HUANG ZHENG ZHONG	927	\$3,875.16	Agreed and allowed.	
HUI XU	3511	\$2,005.77	Agreed and allowed.	
I CHUN FU	2798	\$515.94	Agreed and allowed.	
JEAN-BAPTISTE BAEZNER	4507	\$1,789.99	Agreed and allowed.	
JEI WEI BING	3853	\$98.00	Agreed and allowed.	
JHT INVESTMENTS LLC	154	\$6,503.91	Agreed and allowed.	
JI CHUAN DONG	3051	\$1,006.84	Agreed and allowed.	
JI FENG	341	\$291.48	Agreed and allowed.	
JI JIN	789	\$196.30	Agreed and allowed.	
JI KAN	3888	\$99.72	Agreed and allowed.	
JI WEI BING	4870	\$98.00	Agreed and allowed.	
JI Xu	4531	\$2,318.51	Agreed and allowed.	
JI ZHENG	3893	\$513.59	Agreed and allowed.	
JIA QIANG SHI	268	\$187.01	Agreed and allowed.	
Jia YAN	9847	\$802.11	Agreed and allowed.	
JIAO ZHI YING	1895	\$1,137.83	Agreed and allowed.	
JIAN LU	3778	\$345.13	Agreed and allowed.	
JIAN MEI XIONG	4807	\$325.79	Agreed and allowed.	
jiang bo	413	\$2,259.09	Agreed and allowed.	
JIANG JIAN BO	4573	\$199.12	Agreed and allowed.	
JIANG KAI DE	4576	\$155.50	Agreed and allowed.	
JIANG PIN	4670	\$6,066.12	Agreed and allowed.	
Jiang Quan	3928	\$128.60	Agreed and allowed.	
JIANG SHI JUN	1506	\$49.89	Agreed and allowed.	
JIANG SHU YING	417	\$2,750.57	Agreed and allowed.	
JIANG SHUANG SHENG	6244	\$1,733.26	Agreed and allowed.	
JIANG XIN RONG	2062	\$248.00	Agreed and allowed.	
JIANG YAN SONG	235	\$4,300.00	Agreed and allowed.	
JIANG YE FEI	387	\$500.00	Agreed and allowed.	
JIANG YONG	4862	\$420.01	Agreed and allowed.	
JIANG ZHONG JIAN	2280	\$1,310.28	Agreed and allowed.	
JIAO JIAN	453	\$124.56	Agreed and allowed.	
JIAO XIAO XIA	1656	\$490.40	Agreed and allowed.	
JIE DONG	3058	\$490.56	Agreed and allowed.	
JIE YUAN	6900	\$1,342.93	Agreed and allowed.	
JIN JI SHAN	2755	\$1,346.20	Agreed and allowed.	
JIN NAN	518	\$2,271.21	Agreed and allowed.	
JIN PENG	5263	\$99.43	Agreed and allowed.	
JIN QIANG	585	\$1,434.36	Agreed and allowed.	
JIN SHAN	1006	\$3,240.59	Agreed and allowed.	
JIN SHENG	12478	\$990.88	Agreed and allowed.	
JIN YI	6035	\$46.00	Agreed and allowed.	
JIN YONG JI	4879	\$893.36	Agreed and allowed.	

In re: Refco Capital Markets, LTD.
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B2
Allowed RCM FX/Unsecured Claims with Respect to Convenience Class
(For Purposes of 3rd Interim Distribution of Additional Property- REVISED December 19, 2007)

Name	Claim Number	Allowed Claim: "Resulting RCM FX/Unsecured Claim"	Treatment	Previous Exhibit, If Modified
JIN YUE YING	584	\$4,900.63 Agreed and allowed.		
JING PING BEI	447	\$1,102.62 Agreed and allowed.		
JING PING BEI	448	\$546.38 Agreed and allowed.		
Jiri Misek	6185	\$10,000.00 Agreed and allowed.		
JL FOREX INTERNATIONAL LTD	5681	\$2,109.12 Agreed and allowed.		
JU LEI	5651	\$199.63 Agreed and allowed.		
JU TING TING	10860	\$9,988.00 Agreed and allowed.		
JU XIAO BIN	3936	\$7,020.00 Agreed and allowed.		
KAI YUN YANG	454	\$7,288.71 Agreed and allowed.		
KAMLESH KAYANTILAL SHAH	13944	\$2,377.88 Agreed and allowed.		
KANG YONG QIANG	3848	\$111.50 Agreed and allowed.		
KANG YONG QIANG	3849	\$1,216.94 Agreed and allowed.		
KE PAN ZHANG	600	\$354.03 Agreed and allowed.		
KE QUAN LIN	12663	\$2,098.12 Agreed and allowed.		
KE SHAN QIN	2234	\$1,356.74 Agreed and allowed.		
KE WEI	3039	\$267.25 Agreed and allowed.		
KE XIN	321	\$828.55 Agreed and allowed.		
KOH KIM EE	2150	\$49.74 Agreed and allowed.		
KONG HUI	5436	\$2,557.21 Agreed and allowed.		
KONG JIAN	1654	\$2,704.05 Agreed and allowed.		
KONG YI JIANG	797	\$4,698.99 Agreed and allowed.		
KUO FU LUNG	8851	\$2,081.08 Agreed and allowed.		
LA PRIMERA CAPITAL MARKETS I	8406	\$4,472.00 Agreed and allowed.		
LA PRIMERA CAPITAL-BRADY/OPT	8405	\$2,289.00 Agreed and allowed.		
LAI QING SHENG	10885	\$210.15 Agreed and allowed.		
LAI XIANG QUN	604	\$1,062.56 Agreed and allowed.		
LAN HUANG	5561	\$1,530.19 Agreed and allowed.		
LAN JING PING	3068	\$474.34 Agreed and allowed.		
LANWENBIN	781	\$6,120.29 Agreed and allowed.		
LARGE ASSET MANAGEMENT SA	9936	\$7,777.46 Agreed and allowed.		
LAW TRADING LLC	182	\$581.65 Agreed and allowed.		
LAWRENCE PHILLIPS	12969	\$2,160.00 Agreed and allowed.		
LE NANCING	626	\$3,856.43 Agreed and allowed.		
LE ZE FANG	3929	\$199.60 Agreed and allowed.		
Lee Yin San	6284	\$2,383.00 Agreed and allowed.		
LEI FENG	494	\$3,568.30 Agreed and allowed.		
LF INVESTMENTS 2002 LLC	180	\$1,089.27 Agreed and allowed.		
LI AN TAO	592	\$48.10 Agreed and allowed.		
LI BAO CAI	1646	\$498.43 Agreed and allowed.		
LI BING	1243	\$1,147.69 Agreed and allowed.		
LI BING	4280	\$1,147.69 Agreed and allowed.		
LI DAO LUN	612	\$1,922.40 Agreed and allowed.		
LI DAO PING	811	\$199.03 Agreed and allowed.		
LI FENG	4867	\$1,765.10 Agreed and allowed.		
LI FULI	5285	\$893.72 Agreed and allowed.		
LI GUAN SONG	3056	\$99.11 Agreed and allowed.		

In re: Refco Capital Markets, LTD.
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B2
Allowed RCM FX/Unsecured Claims with Respect to Convenience Class
(For Purposes of 3rd Interim Distribution of Additional Property- REVISED December 19, 2007)

Name	Claim Number	Allowed Claim: "Resulting RCM FX/Unsecured Claim"	Treatment	Previous Exhibit, If Modified
LI HANG QI HUICHENG	402	\$468.00 Agreed and allowed.		
LI HONG	680	\$2,001.41 Agreed and allowed.		
Li Hong Lun	6296	\$1,824.12 Agreed and allowed.		
LI HUA	3668	\$481.54 Agreed and allowed.		
LI HUI	3681	\$1,010.10 Agreed and allowed.		
LI HUI CHUAN	4035	\$6,163.80 Agreed and allowed.		
LI HUI HAI	1511	\$49.84 Agreed and allowed.		
LI JIAN HAI	2143	\$53.00 Agreed and allowed.		
LI JIN BAO	3931	\$3,677.52 Agreed and allowed.		
LI JIN MEI	4614	\$3,385.25 Agreed and allowed.		
LI JING BANG	6243	\$917.19 Agreed and allowed.		
LI JUN DONG	988	\$99.00 Agreed and allowed.		
Li Ke Xiu	8739	\$8,914.45 Agreed and allowed.		
Li Ke Xiu	8741	\$7,537.42 Agreed and allowed.		
LI LAN	4319	\$1,061.63 Agreed and allowed.		
LI LIAN SHENG	482	\$998.75 Agreed and allowed.		
LI MING	1652	\$860.00 Agreed and allowed.		
LI MU YAN	3065	\$8,067.00 Agreed and allowed.		
LI NA	2860	\$1,922.75 Agreed and allowed.		
Li Ning	5135	\$1,309.60 Agreed and allowed.		
LI QI	678	\$205.44 Agreed and allowed.		
LI QI	679	\$2,779.13 Agreed and allowed.		
LI QIN WEI	638	\$305.57 Agreed and allowed.		
LI QING YU	4303	\$1,948.51 Agreed and allowed.		
LI SHU FEN	3042	\$253.20 Agreed and allowed.		
LI SUPING	3260	\$99.00 Agreed and allowed.		
LI SUZHEN	2941	\$3,053.67 Agreed and allowed.		
LI TANG FENG	684	\$482.00 Agreed and allowed.		
LI TIAN HONG	3923	\$1,222.23 Agreed and allowed.		
LI WEN	3889	\$166.00 Agreed and allowed.		
LI XIAO	338	\$1,768.00 Agreed and allowed.		
LI XIAO TU	441	\$396.03 Agreed and allowed.		
LI YA DONG	353	\$1,102.94 Agreed and allowed.		
LI YAN	230	\$4,170.60 Agreed and allowed.		
LI YAN	752	\$9,800.00 Agreed and allowed.		
LI YAN	2060	\$1,083.27 Agreed and allowed.		
LI YAN	5258	\$330.24 Agreed and allowed.		
LI YAN	12516	\$2,912.24 Agreed and allowed.		
LI YI MING	401	\$3,985.39 Agreed and allowed.		
LI YONG FU	9598	\$200.08 Agreed and allowed.		
LI YONG HONG	1784	\$49.90 Agreed and allowed.		
LI YONG PENG	6501	\$99.77 Agreed and allowed.		
LI YU	371	\$1,260.89 Agreed and allowed.		
Li Yuan Hui	6431	\$3,893.55 Agreed and allowed.		
LI YUANHUI	664	\$4,331.72 Agreed and allowed.		
LI YUE WEI	4290	\$1,049.31 Agreed and allowed.		

In re: Refco Capital Markets, LTD.
Case No. 05-60018

B2
Allowed RCM FX/Unsecured Claims with Respect to Convenience Class
(For Purposes of 3rd Interim Distribution of Additional Property- REVISED December 19, 2007)

Name	Claim Number	Allowed Claim: "Resulting RCM FX/Unsecured Claim"	Treatment	Previous Exhibit, If Modified
Li Yun	5766	\$892.14 Agreed and allowed.		
LI ZHOUHUA	442	\$99.43 Agreed and allowed.		
LI ZHU LONG	336	\$2,415.14 Agreed and allowed.		
LI ZONG QIN	4582	\$940.83 Agreed and allowed.		
LIAN MEI LING	8868	\$1,153.15 Agreed and allowed.		
LIANG HUI YI	470	\$2,495.50 Agreed and allowed.		
LIANG JIAN YE	688	\$531.15 Agreed and allowed.		
LIANG MIN	3048	\$1,768.95 Agreed and allowed.		
LIANG QING DE	1514	\$1,151.54 Agreed and allowed.		
LIANG XIAO YUN	333	\$2,109.01 Agreed and allowed.		
LIANG YU FENG	608	\$412.00 Agreed and allowed.		
LIANG YU FENG	12535	\$412.00 Agreed and allowed.		
LIAO JUAN MIN	4174	\$1,104.95 Agreed and allowed.		
LIAO JUN SHAN	1104	\$2,157.61 Agreed and allowed.		
LIAO MEI CHU	303	\$990.11 Agreed and allowed.		
LIAO XI CUI	4583	\$318.90 Agreed and allowed.		
LIEN CHEN FENG	3076	\$22.68 Agreed and allowed.		
LIM CHEE MEI KAREN MARIE	278	\$1,370.66 Agreed and allowed.		
LIN A LONG	3352	\$8,870.40 Agreed and allowed.		
LIN BIN	463	\$1,544.61 Agreed and allowed.		
LIN CHING-YI	4046	\$1,990.99 Agreed and allowed.		
LIN DIFEI	324	\$522.75 Agreed and allowed.		
LIN GUO ZAI	386	\$2,226.80 Agreed and allowed.		
LIN HAI OU	4572	\$992.30 Agreed and allowed.		
LIN HAI YAN	4610	\$4,369.87 Agreed and allowed.		
LIN HONG	1374	\$533.55 Agreed and allowed.		
LIN HONG HUI	309	\$5,074.16 Agreed and allowed.		
Lin Hong Wei	4349	\$5,798.34 Agreed and allowed.		
LIN HUI CHIN	8877	\$4,761.77 Agreed and allowed.		
LIN KUN CHENG	2795	\$6,478.75 Agreed and allowed.		
LIN LI XIN	3932	\$8,452.56 Agreed and allowed.		
LIN LIANG GENG	4611	\$4,481.40 Agreed and allowed.		
LIN QI JIANG	2537	\$658.53 Agreed and allowed.		
LIN SHAO JIN	411	\$941.93 Agreed and allowed.		
LIN SHU TING	8861	\$317.97 Agreed and allowed.		
LIN XIAO HONG	412	\$652.36 Agreed and allowed.		
LIN XIONG BIN	936	\$973.61 Agreed and allowed.		
LIN XU TIAN	4428	\$6,068.70 Agreed and allowed.		
LIN YAN XIONG	669	\$168.46 Agreed and allowed.		
LIN YING	3347	\$9,841.07 Agreed and allowed.		
LIN YONG QING	930	\$9,705.46 Agreed and allowed.		
LIN YUEH-KU	750	\$10,000.00 Agreed and allowed.		
LIN ZHENG AI	3043	\$156.21 Agreed and allowed.		
LIN ZHI HAO	4043	\$530.40 Agreed and allowed.		
LIN ZONG HUAI	397	\$694.32 Agreed and allowed.		
LIN ZONG HUAI	398	\$663.51 Agreed and allowed.		

In re: Refco Capital Markets, LTD.
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B2
Allowed RCM FX/Unsecured Claims with Respect to Convenience Class
(For Purposes of 3rd Interim Distribution of Additional Property- REVISED December 19, 2007)

Name	Claim Number	Allowed Claim: "Resulting RCM FX/Unsecured Claim"	Treatment	Previous Exhibit, If Modified
LING HONG ZHANG	2091	\$800.34 Agreed and allowed.		
LING WEI	5008	\$1,440.41 Agreed and allowed.		
LINK FAMILY INVESTMENTS LLC	179	\$289.63 Agreed and allowed.		
LIQUIDITY SOLUTIONS	197	\$5,170.62 Agreed and allowed.		
LIU BING	429	\$2,821.71 Agreed and allowed.		
LIU BING	747	\$7,887.86 Agreed and allowed.		
LIU CHAO LAN	8886	\$110.72 Agreed and allowed.		
LIU DONG MEI	682	\$1,512.69 Agreed and allowed.		
LIU FENG	3924	\$1,617.94 Agreed and allowed.		
LIU FENG CHENG	4866	\$104.45 Agreed and allowed.		
LIU FU YING	3071	\$367.26 Agreed and allowed.		
LIU GE	3878	\$2,302.54 Agreed and allowed.		
LIU GUAN	404	\$1,033.43 Agreed and allowed.		
LIU HAI YING	776	\$214.92 Agreed and allowed.		
LIU HSIU YING	8883	\$76.08 Agreed and allowed.		
LIU JIAN	1635	\$492.80 Agreed and allowed.		
LIU JIE	4860	\$600.49 Agreed and allowed.		
LIU JUN MEI	446	\$49.05 Agreed and allowed.		
LIU LIU	315	\$129.67 Agreed and allowed.		
LIU MEI	3047	\$1,394.08 Agreed and allowed.		
LIU MEI FANG	2996	\$2,000.00 Agreed and allowed.		
LIU MIAOJING	6017	\$49.71 Agreed and allowed.		
Liu Min Ming	3877	\$1,924.87 Agreed and allowed.		
LIU QING	3865	\$49.16 Agreed and allowed.		
LIU REN BEI	768	\$169.10 Agreed and allowed.		
LIU SHU CHUAN	8859	\$2,239.30 Agreed and allowed.		
LIU SHU HSIU	8871	\$442.00 Agreed and allowed.		
Liu Shu Ping	4126	\$3,209.33 Agreed and allowed.		
LIU WEI	3792	\$903.00 Agreed and allowed.		
LIU WEI HONG	2854	\$2,323.94 Agreed and allowed.		
LIU WEI HUA	873	\$3,773.88 Agreed and allowed.		
LIU XIAN LEI	5222	\$1,180.32 Agreed and allowed.		
Liu Xiu Min	3890	\$2,620.00 Agreed and allowed.		
LIU YAN XIONG	670	\$220.43 Agreed and allowed.		
LIU YANG LIN	5451	\$100.00 Agreed and allowed.		
LIU YI	5743	\$155.72 Agreed and allowed.		
LIU YU	256	\$371.00 Agreed and allowed.		
LIU YU HUA	787	\$1,118.70 Agreed and allowed.		
LIU YU HUA	4883	\$1,112.70 Agreed and allowed.		
LIU YUE BIAO	5298	\$933.50 Agreed and allowed.		
LIU ZHAO FENG	9017	\$801.18 Agreed and allowed.		
LIU ZIYANG	3858	\$49.02 Agreed and allowed.		
LO, LI-CHUAN	8866	\$1,689.59 Agreed and allowed.		
LONG JIE CHEN	4090	\$820.14 Agreed and allowed.		
LU FENGGEN	330	\$198.00 Agreed and allowed.		
LU GUO HUA	3933	\$4,782.38 Agreed and allowed.		

In re: Refco Capital Markets, L.T.D.
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B2
Allowed RCM FX/Unsecured Claims with Respect to Convenience Class
(For Purposes of 3rd Interim Distribution of Additional Property- REVISED December 19, 2007)

Name	Claim Number	Allowed Claim: "Resulting RCM FX/Unsecured Claim"	Treatment	Previous Exhibit, If Modified
LU HUI MING	767	\$6,838.36 Agreed and allowed.		
LU MI	6462	\$566.86 Agreed and allowed.		
LU XIAN	910	\$49.56 Agreed and allowed.		
LU XIAO LAN	968	\$151.49 Agreed and allowed.		
LU XUE GANG	6021	\$111.63 Agreed and allowed.		
LU YI	7289	\$4,030.00 Agreed and allowed.		
LU YI-MING	3543	\$7,637.28 Agreed and allowed.		
LU YING	3897	\$99.33 Agreed and allowed.		
LU YUN LONG	1645	\$780.08 Agreed and allowed.		
LU ZHAO HAI	4287	\$411.98 Agreed and allowed.		
Lu Zhao Hai	4288	\$456.24 Agreed and allowed.		
LUO GUO HUA	710	\$4,782.38 Agreed and allowed.		
LUO JIE	399	\$99.66 Agreed and allowed.		
LUO WEI	6345	\$4,571.65 Agreed and allowed.		
LUO XIAO HANG	3847	\$1,292.08 Agreed and allowed.		
LUO XIAO HONG	659	\$198.81 Agreed and allowed.		
LV CHAO ZONG	2874	\$6,269.41 Agreed and allowed.		
LV JUN	6794	\$609.46 Agreed and allowed.		
LV WEI XING	7320	\$1,083.60 Agreed and allowed.		
LV YA ZHEN	891	\$99.76 Agreed and allowed.		
M S HABIBULLAAH	4003	\$4,750.00 Agreed and allowed.		
MA DEYI	5100	\$1,785.58 Agreed and allowed.		
MA JUN	2141	\$160.68 Agreed and allowed.		
MA JUN JIE	368	\$1,083.48 Agreed and allowed.		
MA YUE	488	\$1,895.00 Agreed and allowed.		
MA YUQI	4495	\$2,777.58 Agreed and allowed.		
MAI RUI HE	3860	\$745.98 Agreed and allowed.		
MAKMUR CHANDRA	1026	\$1,198.74 Agreed and allowed.		
MAO YU HONG	3862	\$3,669.42 Agreed and allowed.		
MARK JULIAN LOWE	11706	\$3,648.67 Agreed and allowed.		
MENG QIANG	909	\$316.00 Agreed and allowed.		
MENG YONG (ACCOUNT NUMBER 08095397)	6623	\$1,888.86 Agreed and allowed.		
MIAO CHANG QING	901	\$180.84 Agreed and allowed.		
MIAO JIAN JEN	3880	\$2,016.96 Agreed and allowed.		
MIAO YU LIN	763	\$100.00 Agreed and allowed.		
MIDWOOD SECURITIES	427	\$6,319.34 Agreed and allowed.		
MIN LIU	308	\$49.78 Agreed and allowed.		
MIN LIU	311	\$2,200.59 Agreed and allowed.		
MING YEH CHUNG	3683	\$2,842.42 Agreed and allowed.		
MKW TRADING LLC	183	\$2,375.54 Agreed and allowed.		
MR JIA YING JIE	648	\$1,044.79 Agreed and allowed.		
MR JIA YINGJIE	649	\$1,608.83 Agreed and allowed.		
MR LIM KAY SOON	228	\$1,537.17 Agreed and allowed.		
NEFTEPROM BANK	542	\$75.94 Agreed and allowed.		
NG CHUAN WEE	2152	\$7,115.57 Agreed and allowed.		
NG KUAN LUEN	2151	\$2,277.61 Agreed and allowed.		

In re: Refco Capital Markets, LTD.
Case No. 05-60018

B2
Allowed RCM FX/Unsecured Claims with Respect to Convenience Class
(For Purposes of 3rd Interim Distribution of Additional Property- REVISED December 19, 2007)

Name	Claim Number	Allowed Claim: "Resulting RCM FX/Unsecured Claim"	Treatment	Previous Exhibit, If Modified
NG TIN SENG	452	\$9,834.58 Agreed and allowed.		
NI HUI HUA	906	\$1,363.70 Agreed and allowed.		
NI HUI YUN	675	\$9,780.62 Agreed and allowed.		
NI HUI YUN	676	\$49.92 Agreed and allowed.		
NI LING FENG	1234	\$229.75 Agreed and allowed.		
NI QING LING	4201	\$1,053.65 Agreed and allowed.		
NI YAN E	2153	\$270.27 Agreed and allowed.		
NICHOLAS TAN SI HAN	279	\$450.00 Agreed and allowed.		
NIE LIN	1625	\$101.11 Agreed and allowed.		
NING JIAN LI	605	\$1,003.74 Agreed and allowed.		
NING YAN XIA	989	\$340.00 Agreed and allowed.		
NIU JIN GUI	606	\$86.60 Agreed and allowed.		
NOMOS DISCRETIONARY FX CLEAR	8817	\$194.30 Agreed and allowed.		
NOMOS FX CLEAR (CAPITAL PARTNERS)	8819	\$31.20 Agreed and allowed.		
NOMOS MARK UP FX CLEAR	8816	\$7,807.05 Agreed and allowed.		
PAN DONG	6245	\$2,940.00 Agreed and allowed.		
PAN JIN HU	4584	\$128.74 Agreed and allowed.		
PAN JIN WU	4603	\$99.31 Agreed and allowed.		
PAN JU ZHEN	3914	\$4,075.42 Agreed and allowed.		
PAN JUN	9807	\$948.17 Agreed and allowed.		
PAN LI QIN	4607	\$2,055.72 Agreed and allowed.		
PAN MING MING	497	\$336.83 Agreed and allowed.		
PAN XI NAN	3777	\$5,025.10 Agreed and allowed.		
PAN YONG QUAN	3896	\$123.91 Agreed and allowed.		
PAN YONGCHAI	4289	\$6,302.75 Agreed and allowed.		
PAN YU	5337	\$319.29 Agreed and allowed.		
PENG AI DONG	299	\$3,000.00 Agreed and allowed.		
PENG GUO FU	1597	\$1,857.63 Agreed and allowed.		
PENG LI-FANG	8850	\$4,366.73 Agreed and allowed.		
PENG PEI XIA	1513	\$145.23 Agreed and allowed.		
PENG PEL XIA	3895	\$508.73 Agreed and allowed.		
PENG TIAN CHI	327	\$1,044.00 Agreed and allowed.		
PENG YU YUAN	8873	\$2,294.02 Agreed and allowed.		
PENG ZIMING	471	\$1,161.59 Agreed and allowed.		
QI JIAN FEI	2140	\$101.99 Agreed and allowed.		
QI JIAN JIN	3852	\$5,538.95 Agreed and allowed.		
QI JIANFEI	3898	\$101.99 Agreed and allowed.		
QI LIMING	3909	\$6,356.53 Agreed and allowed.		
QI WEI DONG	2548	\$50.56 Agreed and allowed.		
QI XING	1651	\$498.85 Agreed and allowed.		
QIAN HENG	4578	\$8,536.87 Agreed and allowed.		
QIAN WEI KANG	2534	\$289.69 Agreed and allowed.		
QIAN XIANG HONG	4609	\$2,771.65 Agreed and allowed.		
QIAN XIANG RU	4597	\$134.05 Agreed and allowed.		
QIAN ZHIQIANG	4469	\$1,014.17 Agreed and allowed.		
Qian, xiaomu	5542	\$960.13 Agreed and allowed.		

In re: Refco Capital Markets, LTD.
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Allowed RCM FX/Unsecured Claims with Respect to Convenience Class
(For Purposes of 3rd Interim Distribution of Additional Property- REVISED December 19, 2007)

Name	Claim Number	Allowed Claim: "Resulting RCM FX/Unsecured Claim"	Treatment	Previous Exhibit, If Modified
QIAO YONG PING	9055	\$2,000.00	Agreed and allowed.	
QIAO ZHEN LI	735	\$3,411.07	Agreed and allowed.	
QING JIA TAN	6254	\$77.90	Agreed and allowed.	
QIU YUANWU	3919	\$1,831.34	Agreed and allowed.	
Qu Ning	3799	\$303.68	Agreed and allowed.	
QU ZHE	1639	\$801.20	Agreed and allowed.	
QU ZHENJIANG	3874	\$312.47	Agreed and allowed.	
RAVENSMOY LTD	147	\$6,280.47	Agreed and allowed.	
REFCO SPHINX MANAGED FUTURES (SEE NOTES)	9482	\$10,000.00	Agreed and allowed.	
REN GANG	394	\$3,716.08	Agreed and allowed.	
REN GANG	4532	\$4,469.36	Agreed and allowed.	
REN LING	6032	\$1,626.51	Agreed and allowed.	
REN SHU SHENG	450	\$70.93	Agreed and allowed.	
REN TIAN YI	3049	\$99.88	Agreed and allowed.	
RGC INVESTMENTS LLC	174	\$2,088.08	Agreed and allowed.	
R.GW INVESTMENTS LLC	177	\$230.22	Agreed and allowed.	
RIGAS, ROSEMARIE	251	\$160.63	Agreed and allowed.	
RJC INVESTMENTS LLC	175	\$2,081.82	Agreed and allowed.	
RJS INVESTMENTS LLC	166	\$2,193.50	Agreed and allowed.	
RM INVESTMENTS 2001 LLC	171	\$9,182.07	Agreed and allowed.	
RONG YA LI	6505	\$1,716.00	Agreed and allowed.	
RUAN CHENG BIN	439	\$498.23	Agreed and allowed.	
SEREPTA CORP	456	\$904.93	Agreed and allowed.	
SHA HUA	360	\$836.90	Agreed and allowed.	
SHAN QING PING	3876	\$500.00	Agreed and allowed.	
SHANXI DELI FINANCIAL SERVICE CO HUANG	2310	\$168.60	Agreed and allowed.	
SHAO YAN	396	\$541.16	Agreed and allowed.	
SHE XIU ZHEN	884	\$589.42	Agreed and allowed.	
Sheila Agnes W Koh	8946	\$2,424.66	Agreed and allowed.	
SHEN JIAN	6024	\$526.50	Agreed and allowed.	
SHEN JUN MIN	4125	\$7,222.40	Agreed and allowed.	
Shen Qing Yan	5197	\$5,507.30	Agreed and allowed.	
SHEN XIAO XIONG	3937	\$1,202.50	Agreed and allowed.	
SHENG MAIXING	5119	\$1,110.03	Agreed and allowed.	
SHENG ZHI PENG	403	\$998.06	Agreed and allowed.	
SHI DIANLI	3059	\$2,062.97	Agreed and allowed.	
SHI GAO WEI	615	\$103.05	Agreed and allowed.	
SHI HAIFENG	240	\$5,095.74	Agreed and allowed.	
SHI JUN SHENG	6936	\$1,366.01	Agreed and allowed.	
SHI WEI DONG	4213	\$324.21	Agreed and allowed.	
SHI XIANG DONG	1676	\$9,869.68	Agreed and allowed.	
Shi Zhi Yong	5118	\$1,532.06	Agreed and allowed.	
SI QUIN	923	\$1,202.02	Agreed and allowed.	
SIGMA DELPHI LTD	3022	\$995.47	Agreed and allowed.	
SIM HONG YAM	2157	\$49.98	Agreed and allowed.	
SIOK SIAN TING	6012	\$199.02	Agreed and allowed.	

In re: Refco Capital Markets, LTD.
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Allowed RCM FX/Unsecured Claims with Respect to Convenience Class
(For Purposes of 3rd Interim Distribution of Additional Property- REVISED December 19, 2007)

Name	Claim Number	Allowed Claim: "Resulting RCM FX/Unsecured Claim"	Treatment	Previous Exhibit, If Modified
SJD INVESTMENTS LLC	165	\$2,097.43 Agreed and allowed.		
SM INVESTMENTS 2001 LLC	172	\$8,538.53 Agreed and allowed.		
SNOWBALL MULTI MANAGER FX FUND SPC	9481	\$2,592.51 Agreed and allowed.		
SONG BAO ZHU	4855	\$1,397.91 Agreed and allowed.		
SONG HAI JIANG	3063	\$731.34 Agreed and allowed.		
SONG KUN	3054	\$352.15 Agreed and allowed.		
SONG YU PING	4598	\$955.56 Agreed and allowed.		
SU GUANG SHENG	4121	\$5,962.10 Agreed and allowed.		
SU PIAO MEI	784	\$580.40 Agreed and allowed.		
SU YU HUAN	5712	\$7,104.03 Agreed and allowed.		
SUI RONG HU	7130	\$1,973.58 Agreed and allowed.		
SUMIT BAGADIA	13943	\$2,007.58 Agreed and allowed.		
SUN GUANG XIU	6251	\$150.00 Agreed and allowed.		
SUN JIONG	3066	\$307.35 Agreed and allowed.		
SUN LI WEI	1648	\$2,091.04 Agreed and allowed.		
SUN MING	531	\$1,137.31 Agreed and allowed.		
SUN QIANG	726	\$284.57 Agreed and allowed.		
SUN WEI JIE	6615	\$9,629.12 Agreed and allowed.		
SUN WEN LI	325	\$48.23 Agreed and allowed.		
SUN XIA	3899	\$835.63 Agreed and allowed.		
SUN XIAO	6240	\$5,071.42 Agreed and allowed.		
SUN YI	1448	\$948.63 Agreed and allowed.		
SUN YU	4877	\$171.81 Agreed and allowed.		
SUN YU ZHEN	1644	\$3,713.45 Agreed and allowed.		
SUN ZAI PING	1642	\$1,010.00 Agreed and allowed.		
SUN ZHI WEN	2294	\$341.51 Agreed and allowed.		
SUN ZHI WEN	2363	\$46.73 Agreed and allowed.		
SURESH HIREMATH	14223	\$5,426.00 Agreed and allowed.		
SURU	7014	\$366.47 Agreed and allowed.		
TAB INVESTMENTS 2001 LLC	167	\$4,438.69 Agreed and allowed.		
TAN TZE LEONG, RAYMOND	258	\$4,421.69 Agreed and allowed.		
Tan Yuan Ying	5336	\$1,639.15 Agreed and allowed.		
TAN YUN	7119	\$8,005.51 Agreed and allowed.		
TANG MIN ZHAO	2760	\$5,045.78 Agreed and allowed.		
TANG XI TONG	1505	\$490.00 Agreed and allowed.		
TANG YAN SONG	469	\$1,854.28 Agreed and allowed.		
TANG YEW MENG	347	\$207.14 Agreed and allowed.		
TANG ZHENMIN	5341	\$1,500.49 Agreed and allowed.		
TAO XIA	904	\$755.33 Agreed and allowed.		
TEE KIM CHING	11004	\$939.20 Agreed and allowed.		
THE CLEARING CORPORATION	12905	\$1,185.90 Agreed and allowed.		
THE DIVERSIFIED GROUP INCORPORATED	191	\$402.59 Agreed and allowed.		
THIES INVESTMENTS 2002 LLC	185	\$2,039.69 Agreed and allowed.		
TI WEI BING	2136	\$98.00 Agreed and allowed.		
TIAN JUN	405	\$739.76 Agreed and allowed.		
TIAN MING JIE	3680	\$725.26 Agreed and allowed.		

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Allowed RCM FX/Unsecured Claims with Respect to Convenience Class
(For Purposes of 3rd Interim Distribution of Additional Property- REVISED December 19, 2007)

Name	Claim Number	Allowed Claim: "Resulting RCM FX/Unsecured Claim"	Treatment	Previous Exhibit, If Modified
TIAN WEN LING	4881	\$391.62	Agreed and allowed.	
TONG YI CHANG	9581	\$771.00	Agreed and allowed.	
TSAI CHING YAO	8890	\$1,594.31	Agreed and allowed.	
TSAI LAN FANG	2797	\$2,611.54	Agreed and allowed.	
TSENG HSIEN YING	8891	\$1,539.15	Agreed and allowed.	
TSUI PAK LAM	2481	\$2,226.87	Agreed and allowed.	
TSUI PAK LAM	6504	\$1,858.34	Agreed and allowed.	
TUDORFOX LTD	11830	\$5,720.25	Agreed and allowed.	
UNITED STATES BANKRUPTCY COURT	6436	\$2,915.39	Agreed and allowed.	
VALORES OCCIDENTALES INVERSIONES, C.A.	9969	\$4,454.00	Agreed and allowed.	
VONA LIMITED	8724	\$10,000.00	Agreed and allowed.	
WAN XIN	937	\$49.47	Agreed and allowed.	
WANG WANG CHUN JUNG	8854	\$2,830.16	Agreed and allowed.	
WANG BAO XING	994	\$101.00	Agreed and allowed.	
WANG BIN	6351	\$319.34	Agreed and allowed.	
WANG BIN QI	2753	\$1,676.00	Agreed and allowed.	
WANG BO	5487	\$572.85	Agreed and allowed.	
WANG CAI LING	1641	\$942.83	Agreed and allowed.	
WANG CHEN JUAN	1232	\$690.70	Agreed and allowed.	
WANG DA XIN	1640	\$486.10	Agreed and allowed.	
WANG GENG	1880	\$700.23	Agreed and allowed.	
WANG GUI LAN	6015	\$1,380.47	Agreed and allowed.	
WANG GUO LIANG	917	\$903.97	Agreed and allowed.	
Wang Hai Lian	4253	\$59.49	Agreed and allowed.	
WANG HUA LI	3864	\$629.18	Agreed and allowed.	
WANG HUI TAN	283	\$389.71	Agreed and allowed.	
WANG JIAN	4888	\$312.56	Agreed and allowed.	
WANG JING	234	\$1,466.48	Agreed and allowed.	
WANG JUN	1655	\$591.18	Agreed and allowed.	
WANG JUXING	4304	\$9,097.20	Agreed and allowed.	
WANG LEI	5382	\$981.00	Agreed and allowed.	
WANG LI	2132	\$49.00	Agreed and allowed.	
WANG LI MIN	594	\$885.38	Agreed and allowed.	
WANG MENG	372	\$987.56	Agreed and allowed.	
WANG MIN	3868	\$286.38	Agreed and allowed.	
WANG MIN CHIH	8852	\$592.95	Agreed and allowed.	
WANG MING JEN	3181	\$2,480.14	Agreed and allowed.	
WANG MING WEI	6253	\$98.26	Agreed and allowed.	
WANG PEI YAN	6238	\$49.31	Agreed and allowed.	
WANG QI ZONG	262	\$3,471.45	Agreed and allowed.	
WANG QIANG	919	\$439.03	Agreed and allowed.	
WANG RANG	1631	\$975.62	Agreed and allowed.	
WANG RUI QING	6030	\$49.00	Agreed and allowed.	
WANG RUI XIA	4536	\$1,578.69	Agreed and allowed.	
WANG SHENG LI	938	\$49.33	Agreed and allowed.	
WANG TONG	6014	\$3,722.52	Agreed and allowed.	

In re: Refco Capital Markets, LTD.
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Allowed RCM FX/Unsecured Claims with Respect to Convenience Class
(For Purposes of 3rd Interim Distribution of Additional Property- REVISED December 19, 2007)

Name	Claim Number	Allowed Claim: "Resulting RCM FX/Unsecured Claim"	Treatment	Previous Exhibit, If Modified
WANG WEIXING	1003	\$2,976.26 Agreed and allowed.		
WANG WEN MIAN	799	\$6,963.61 Agreed and allowed.		
WANG XIANG ZHEN	407	\$492.74 Agreed and allowed.		
WANG XIANGLU	996	\$573.17 Agreed and allowed.		
WANG XIANGLU	5260	\$573.17 Agreed and allowed.		
WANG XIAO DONG	3901	\$806.79 Agreed and allowed.		
WANG XIAO FEI	3887	\$1,167.31 Agreed and allowed.		
WANG XIAO HAN	3881	\$49.30 Agreed and allowed.		
WANG XIAO ZHI	3667	\$1,028.88 Agreed and allowed.		
WANG YA PING	1634	\$1,730.90 Agreed and allowed.		
WANG YA RONG	607	\$406.58 Agreed and allowed.		
WANG YAN	380	\$49.07 Agreed and allowed.		
WANG YAO	276	\$6,445.96 Agreed and allowed.		
WANG YAO	6023	\$2,596.90 Agreed and allowed.		
WANG YAOLIN	4863	\$49.85 Agreed and allowed.		
WANG YI	5484	\$887.02 Agreed and allowed.		
WANG YING	577	\$367.01 Agreed and allowed.		
WANG YING HUI	3859	\$580.00 Agreed and allowed.		
WANG YONG	4858	\$5,980.47 Agreed and allowed.		
WANG YONG DING	4577	\$8,179.38 Agreed and allowed.		
WANG YONGFENG	5101	\$1,283.03 Agreed and allowed.		
WANG YU	9647	\$101.20 Agreed and allowed.		
WANG YU HUA	3920	\$280.00 Agreed and allowed.		
WANG ZE HAN	1503	\$95.50 Agreed and allowed.		
WANG ZHOUEHANG	6191	\$1,044.79 Agreed and allowed.		
WANG ZUO WEI	3912	\$475.00 Agreed and allowed.		
WEI GUO ZHAO	242	\$1,190.40 Agreed and allowed.		
WEI JIE	2079	\$5,326.06 Agreed and allowed.		
WEI KAI	4227	\$1,531.44 Agreed and allowed.		
WEI LIU	567	\$1,196.87 Agreed and allowed.		
WEI XIN DING	5289	\$967.54 Agreed and allowed.		
WEI XIU BIN	3067	\$1,813.15 Agreed and allowed.		
WEN SHANG SHI	4595	\$591.70 Agreed and allowed.		
WEN XIU YIN	4854	\$99.40 Agreed and allowed.		
WENG XILE	3078	\$668.48 Agreed and allowed.		
WFT INVESTMENTS LLC	157	\$5,249.31 Agreed and allowed.		
WILLY HAMRE	6815	\$9,420.70 Agreed and allowed.		
WLSKE INVESTMENTS LLC	184	\$4,359.99 Agreed and allowed.		
WONG LEE CHAN	346	\$1,845.43 Agreed and allowed.		
WU DIAN	265	\$45.78 Agreed and allowed.		
WU FENG LAN	3072	\$96.34 Agreed and allowed.		
WU GUO HUA	4593	\$999.74 Agreed and allowed.		
WU HAO	2450	\$999.84 Agreed and allowed.		
WU HAO	2451	\$993.70 Agreed and allowed.		
WU JIN YU	2792	\$4,731.00 Agreed and allowed.		
WU JIAYI	2147	\$985.00 Agreed and allowed.		

In re: Refco Capital Markets, LTD.
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Allowed RCM FX/Unsecured Claims with Respect to Convenience Class
(For Purposes of 3rd Interim Distribution of Additional Property- REVISED December 19, 2007)

Name	Claim Number	Allowed Claim: "Resulting RCM FX/Unsecured Claim"	Treatment	Previous Exhibit, if Modified
WU QING	361	\$1,602.56	Agreed and allowed.	
WU SHI GAO	4591	\$45.95	Agreed and allowed.	
WU TIE SHENG	633	\$682.00	Agreed and allowed.	
WU WU YANG	3044	\$993.30	Agreed and allowed.	
WU XIA JUN	746	\$1,056.43	Agreed and allowed.	
WU XIAO YANG	4566	\$227.08	Agreed and allowed.	
WU XIAO YUE	770	\$49.50	Agreed and allowed.	
WU YI KUN	389	\$6,838.32	Agreed and allowed.	
WU YING	558	\$391.05	Agreed and allowed.	
WU WEN LOONG EDMUND	517	\$154.00	Agreed and allowed.	
XI HUI HONG	6547	\$1,264.19	Agreed and allowed.	
Xi Hui Ping	6545	\$98.20	Agreed and allowed.	
Xi Wei Qin	6546	\$99.36	Agreed and allowed.	
XIA WEI	4875	\$99.64	Agreed and allowed.	
XIAN WEN ZENG	485	\$510.00	Agreed and allowed.	
XIANG CHANG QING	6029	\$303.76	Agreed and allowed.	
XIAO BO	4568	\$202.44	Agreed and allowed.	
XIAO FEI WANG	791	\$1,167.31	Agreed and allowed.	
XIAO MIN ZHANG	2734	\$8,736.79	Agreed and allowed.	
XIAO WENGIN	1671	\$1,112.86	Agreed and allowed.	
XIE DAO ZHOU	4599	\$1,142.07	Agreed and allowed.	
XIE JIAN WEN	505	\$1,824.90	Agreed and allowed.	
XIE JIN LIN	754	\$587.27	Agreed and allowed.	
XIE WEI CHENG	4574	\$116.97	Agreed and allowed.	
XIN YE	570	\$2,240.80	Agreed and allowed.	
XING qin	6622	\$587.73	Agreed and allowed.	
XINGANG MAO	5730	\$1,669.39	Agreed and allowed.	
XIONG XIAO GANG	3934	\$1,691.43	Agreed and allowed.	
Xu Bei	4726	\$9,030.81	Agreed and allowed.	
XU CHUN FANG	5301	\$2,227.10	Agreed and allowed.	
XU CU YIN	370	\$623.51	Agreed and allowed.	
XU DAN	320	\$1,795.68	Agreed and allowed.	
Xu Dong	6548	\$4,956.66	Agreed and allowed.	
XU JIAN JIANG	2083	\$986.67	Agreed and allowed.	
XU JIE HUA	624	\$4,638.33	Agreed and allowed.	
XU LEI	12569	\$1,831.96	Agreed and allowed.	
XU SHENG	5429	\$334.00	Agreed and allowed.	
XU SHENG HU	1633	\$484.41	Agreed and allowed.	
XU XIAO LAN	3906	\$987.19	Agreed and allowed.	
XU XIAO LAN	3911	\$229.18	Agreed and allowed.	
XU YAN LIANG	1653	\$490.73	Agreed and allowed.	
XU YU	3850	\$1,207.25	Agreed and allowed.	
XU YUN	466	\$1,033.13	Agreed and allowed.	
XU ZHEYUN	233	\$6,589.83	Agreed and allowed.	
XU ZHI HONG	416	\$315.25	Agreed and allowed.	
XUE FENG WU	5699	\$484.41	Agreed and allowed.	

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(For Purposes of 3rd Interim Distribution of Additional Property- REVISED December 19, 2007)

Name	Claim Number	Allowed Claim: "Resulting RCM FX/Unsecured Claim"	Treatment	Previous Exhibit, If Modified
XUE JIA JIA	3905	\$8,405.48 Agreed and allowed.		
XUE LI XING	329	\$430.72 Agreed and allowed.		
XUE ZHEN XUN	509	\$152.48 Agreed and allowed.		
XUN GUANG TAO	6466	\$1,603.59 Agreed and allowed.		
YAM, MAN-CHING	3350	\$6,939.43 Agreed and allowed.		
YAN CHU	5290	\$684.16 Agreed and allowed.		
YAN DONG GEORGE GUO	5731	\$4,405.73 Agreed and allowed.		
YAN HE YING	467	\$8,664.80 Agreed and allowed.		
YAN JI QING	2411	\$3,300.30 Agreed and allowed.		
YAN MING	563	\$3,685.91 Agreed and allowed.		
YAN MING	580	\$395.02 Agreed and allowed.		
YAN MING LANG	4305	\$8,526.68 Agreed and allowed.		
YAN SHENG LIANG	381	\$145.20 Agreed and allowed.		
YAN WEI	655	\$1,041.12 Agreed and allowed.		
YANG CHA	4587	\$1,998.50 Agreed and allowed.		
YANG DE FENG	3437	\$199.33 Agreed and allowed.		
YANG HAI ZHOU	340	\$627.82 Agreed and allowed.		
YANG HONG	357	\$650.25 Agreed and allowed.		
YANG HONG BO	4400	\$497.66 Agreed and allowed.		
Yang Jing Wei	9755	\$3,728.44 Agreed and allowed.		
YANG JUN	289	\$348.81 Agreed and allowed.		
YANG KE	9634	\$185.36 Agreed and allowed.		
YANG LI ZHEN	1636	\$499.85 Agreed and allowed.		
YANG LIANG	5146	\$2,238.63 Agreed and allowed.		
YANG MING YING	6233	\$8,801.16 Agreed and allowed.		
YANG MOU MING	940	\$8,352.74 Agreed and allowed.		
YANG SUI	515	\$2,003.62 Agreed and allowed.		
YANG TA HO	5205	\$198.70 Agreed and allowed.		
YANG TAO	7365	\$960.03 Agreed and allowed.		
YANG XIAO HONG	689	\$1,567.44 Agreed and allowed.		
YANG YA LONG	1637	\$491.00 Agreed and allowed.		
YANG YI XIA	3857	\$518.87 Agreed and allowed.		
YANG YIN PING	939	\$199.82 Agreed and allowed.		
YANG YONG	967	\$49.82 Agreed and allowed.		
YANG YU JING	6034	\$48.02 Agreed and allowed.		
YANG YU XIANG	3454	\$313.49 Agreed and allowed.		
YANG YU XIANG	3455	\$421.35 Agreed and allowed.		
YANG YUNG KUEI	3035	\$2,603.30 Agreed and allowed.		
YAO HUAN FENG	326	\$999.46 Agreed and allowed.		
YAO JIN FENG	3033	\$494.98 Agreed and allowed.		
YAO XIANNAN	773	\$49.85 Agreed and allowed.		
YAO XUE YUAN	6248	\$774.27 Agreed and allowed.		
YAO ZHI TU	2536	\$1,182.50 Agreed and allowed.		
YAO ZONG DE	4594	\$49.94 Agreed and allowed.		
YE HAI	2546	\$396.55 Agreed and allowed.		
YE JIN CUN	4571	\$1,417.50 Agreed and allowed.		

In re: Refco Capital Markets, LTD.
Case No. 05-60018

B2
Allowed RCM FX/Unsecured Claims with Respect to Convenience Class
(For Purposes of 3rd Interim Distribution of Additional Property- REVISED December 19, 2007)

Name	Claim Number	Allowed Claim: "Resulting RCM FX/Unsecured Claim"	Treatment	Previous Exhibit, If Modified
YE PING	7318	\$3,094.33	Agreed and allowed.	
YE SHENG	4606	\$99.84	Agreed and allowed.	
YE WAN QING	665	\$995.30	Agreed and allowed.	
YE XIN	6237	\$2,240.80	Agreed and allowed.	
YE XIN FANG	4570	\$5,374.66	Agreed and allowed.	
YE XIN MING	4616	\$99.04	Agreed and allowed.	
YE YONG LI	5208	\$1,041.81	Agreed and allowed.	
YE YONG QING	4580	\$4,730.12	Agreed and allowed.	
YE ZHENG JING	7316	\$2,880.00	Agreed and allowed.	
YEN YU HSIEN	2796	\$5,202.75	Agreed and allowed.	
YI MING	1504	\$496.69	Agreed and allowed.	
YI-LI HUANG & SHU-CHEN HO	1327	\$2,915.39	Agreed and allowed.	
Yin Bo	5734	\$1,007.08	Agreed and allowed.	
YIN HONG DA	6019	\$403.56	Agreed and allowed.	
YIN HUA PIAO	5287	\$1,400.42	Agreed and allowed.	
YIN JIAN GUO	1643	\$4,000.00	Agreed and allowed.	
YING WU ZHONG	9622	\$5,641.83	Agreed and allowed.	
YING ZHU ZHENG	4700	\$7,600.20	Agreed and allowed.	
YINHUA HOU	384	\$974.28	Agreed and allowed.	
YONG JUN HE YANG QING	593	\$516.76	Agreed and allowed.	
YONGTAO WU	6313	\$1,488.99	Agreed and allowed.	
YONGTAO WU	6314	\$10,000.00	Agreed and allowed.	
YOU CHENG DENG	3740	\$156.55	Agreed and allowed.	
YOU JIN YUAN	3910	\$700.55	Agreed and allowed.	
YOU JU GUI	1650	\$3,175.40	Agreed and allowed.	
YOU LI MIN	4589	\$443.27	Agreed and allowed.	
YOU ZHI LIE	7319	\$967.28	Agreed and allowed.	
YU DONG TING	290	\$199.61	Agreed and allowed.	
YU FENG	8612	\$1,094.74	Agreed and allowed.	
YU GUANG ZHAO	2235	\$432.93	Agreed and allowed.	
YU GUO QING	6830	\$826.22	Agreed and allowed.	
YU HAI LONG	1011	\$99.00	Agreed and allowed.	
YU HUA HUANG	1738	\$6,095.13	Agreed and allowed.	
YU JUN	2063	\$705.00	Agreed and allowed.	
YU RONG ZHONG	250	\$496.49	Agreed and allowed.	
YU SUN	3073	\$171.81	Agreed and allowed.	
YU WANG	1236	\$5,872.53	Agreed and allowed.	
YU XIAO CHUAN	393	\$49.30	Agreed and allowed.	
YU XIAO CHUAN	395	\$486.78	Agreed and allowed.	
YU, JUI-CHU	8855	\$3,400.22	Agreed and allowed.	
YUANHUI LI	663	\$10,000.00	Agreed and allowed.	
YUE GUI LI	837	\$49.86	Agreed and allowed.	
YUN LI	2444	\$892.14	Agreed and allowed.	
ZENG BAI CHUN	6937	\$1,677.00	Agreed and allowed.	
ZENG BU GUANG	4592	\$10,000.00	Agreed and allowed.	
ZENG GUANG TONG	3894	\$3,475.90	Agreed and allowed.	

In re: Refco Capital Markets, LTD.
Case No. 05-60018

B2
Allowed RCM FX/Unsecured Claims with Respect to Convenience Class
(For Purposes of 3rd Interim Distribution of Additional Property- REVISED December 19, 2007)

Name	Claim Number	Allowed Claim: "Resulting RCM FX/Unsecured Claim"	Treatment	Previous Exhibit, If Modified
ZENG TI JIONG	4613	\$100.73 Agreed and allowed.		
ZHA TONG LIN	807	\$4,679.58 Agreed and allowed.		
Zhang Bing He	6070	\$1,646.74 Agreed and allowed.		
ZHANG BO	1821	\$2,000.00 Agreed and allowed.		
ZHANG CHAO	3854	\$147.35 Agreed and allowed.		
ZHANG CHAOLIN	4853	\$5,029.33 Agreed and allowed.		
ZHANG CHENG	4565	\$999.63 Agreed and allowed.		
ZHANG CHUNMING	3851	\$421.65 Agreed and allowed.		
ZHANG DE LONG	3038	\$725.38 Agreed and allowed.		
ZHANG HENG HUA	3926	\$48.12 Agreed and allowed.		
ZHANG JIAN MIN	392	\$147.50 Agreed and allowed.		
ZHANG JING QIU	14225	\$689.00 Agreed and allowed.		
ZHANG JING WEN	3070	\$610.40 Agreed and allowed.		
ZHANG JUN	3908	\$2,047.89 Agreed and allowed.		
ZHANG JUN	9808	\$2,467.58 Agreed and allowed.		
ZHANG KE PAN	3915	\$354.03 Agreed and allowed.		
ZHANG LEI	990	\$98.00 Agreed and allowed.		
ZHANG LEI	3863	\$1,100.78 Agreed and allowed.		
ZHANG LEI	3872	\$2,340.80 Agreed and allowed.		
ZHANG LI LI	2757	\$1,000.00 Agreed and allowed.		
ZHANG LIE	349	\$4,453.20 Agreed and allowed.		
ZHANG LIKAI	305	\$948.26 Agreed and allowed.		
ZHANG MING LIANG	4851	\$348.80 Agreed and allowed.		
ZHANG PEI JUN	2384	\$1,813.17 Agreed and allowed.		
ZHANG PING	4774	\$2,962.59 Agreed and allowed.		
ZHANG QI	987	\$98.00 Agreed and allowed.		
ZHANG QING RONG	4872	\$1,908.91 Agreed and allowed.		
ZHANG RONG XIU	5266	\$4,972.32 Agreed and allowed.		
ZHANG SHU E	1630	\$49.96 Agreed and allowed.		
ZHANG TAO	12469	\$138.34 Agreed and allowed.		
ZHANG WEI	2139	\$494.38 Agreed and allowed.		
ZHANG WEI	2274	\$2,226.87 Agreed and allowed.		
ZHANG WEI	2281	\$398.22 Agreed and allowed.		
ZHANG WEI	3913	\$494.38 Agreed and allowed.		
ZHANG WEN JUN	4202	\$7,815.69 Agreed and allowed.		
ZHANG WEN QIANG	334	\$1,995.00 Agreed and allowed.		
ZHANG XIANG	3252	\$7,584.99 Agreed and allowed.		
ZHANG XIN BING	385	\$674.51 Agreed and allowed.		
ZHANG XIU JUAN	2019	\$500.00 Agreed and allowed.		
ZHANG XIU LI	3281	\$117.00 Agreed and allowed.		
ZHANG YA QIN	3869	\$1,827.24 Agreed and allowed.		
ZHANG YI	559	\$207.16 Agreed and allowed.		
ZHANG YI	805	\$3,795.78 Agreed and allowed.		
ZHANG YI MIN	3855	\$49.53 Agreed and allowed.		
ZHANG YONG TAO	764	\$100.00 Agreed and allowed.		
ZHANG YOU WEI	928	\$773.68 Agreed and allowed.		

In re: Refco Capital Markets, LTD.
Case No. 05-60018

B2
Allowed RCM FX/Unsecured Claims with Respect to Convenience Class
(For Purposes of 3rd Interim Distribution of Additional Property- REVISED December 19, 2007)

Name	Claim Number	Allowed Claim: "Resulting RCM FX/Unsecured Claim"	Treatment	Previous Exhibit, If Modified
ZHANG YOU WEI	929	\$1,547.20 Agreed and allowed.		
ZHANG YUAN	426	\$442.85 Agreed and allowed.		
Zhang Yue Hua	3891	\$2,184.97 Agreed and allowed.		
Zhang Zhe Ning	5275	\$927.52 Agreed and allowed.		
Zhang Zhe Ning	5276	\$0.00 Agreed and allowed.		
ZHANG ZHIHONG	3214	\$398.71 Agreed and allowed.		
ZHAO BAOTONG	6190	\$1,608.83 Agreed and allowed.		
ZHAO CAI PING	4590	\$479.11 Agreed and allowed.		
ZHAO GANG	1619	\$1,471.33 Agreed and allowed.		
ZHAO GUANG YU	3903	\$432.93 Agreed and allowed.		
ZHAO GUI YUN	820	\$433.37 Agreed and allowed.		
ZHAO HUI LU	5682	\$913.29 Agreed and allowed.		
ZHAO HUI LU	5683	\$7,941.56 Agreed and allowed.		
ZHAO JUN PING	382	\$345.51 Agreed and allowed.		
ZHAO MIAO	6022	\$3,603.87 Agreed and allowed.		
ZHAO QIAN	4886	\$527.62 Agreed and allowed.		
ZHAO QIANG	2061	\$149.29 Agreed and allowed.		
ZHAO TING LE	6016	\$2,001.76 Agreed and allowed.		
ZHAO WEI	379	\$492.03 Agreed and allowed.		
ZHAO XI YAN	3060	\$136.39 Agreed and allowed.		
ZHAO YI	9052	\$49.28 Agreed and allowed.		
ZHAO YONG	4856	\$4,256.33 Agreed and allowed.		
ZHEN GUANG TONG	4604	\$1,794.84 Agreed and allowed.		
ZHEN PING JIN	316	\$209.41 Agreed and allowed.		
ZHENG CHENG WEI	3053	\$245.27 Agreed and allowed.		
ZHENG FANG	4865	\$320.88 Agreed and allowed.		
ZHENG FENG	944	\$9,101.65 Agreed and allowed.		
Zheng Fengwei	6414	\$303.42 Agreed and allowed.		
ZHENG HUA WEI	3061	\$49.81 Agreed and allowed.		
ZHENG MIAO	5684	\$3,187.97 Agreed and allowed.		
ZHENG QI SONG	3064	\$50.42 Agreed and allowed.		
ZHENG WEN HUA	1225	\$812.21 Agreed and allowed.		
ZHENG XIU ZHEN	6033	\$167.07 Agreed and allowed.		
ZHENG YUAN CHENG	4605	\$1,999.57 Agreed and allowed.		
ZHENG YUE YUN	4585	\$95.11 Agreed and allowed.		
ZHENG ZHI BIN	5152	\$1,465.35 Agreed and allowed.		
ZHENG ZHI GANG	3871	\$912.87 Agreed and allowed.		
ZHENG ZHONG	556	\$9,695.31 Agreed and allowed.		
ZHENG ZHONG	557	\$4,677.41 Agreed and allowed.		
ZHENG ZHONG	4646	\$4,999.26 Agreed and allowed.		
ZHI HAO	4821	\$2,170.00 Agreed and allowed.		
ZHI WEI WANG	4804	\$471.26 Agreed and allowed.		
ZHONG SHENG LIU	6234	\$1,435.14 Agreed and allowed.		
ZHONG SHENG MING	543	\$49.40 Agreed and allowed.		
ZHOU AI QING	1649	\$3,846.32 Agreed and allowed.		
ZHOU DONG CHENG	9093	\$4,340.36 Agreed and allowed.		

In re: Refco Capital Markets, LTD.
Case No. 05-60018

B2
Allowed RCM FX/Unsecured Claims with Respect to Convenience Class
(For Purposes of 3rd Interim Distribution of Additional Property- REVISED December 19, 2007)

Name	Claim Number	Allowed Claim: "Resulting RCM FX/Unsecured Claim"	Treatment	Previous Exhibit, If Modified
ZHOU DONG HONG	3666	\$171.01 Agreed and allowed.		
ZHOU HAI ZHONG	6037	\$49.50 Agreed and allowed.		
ZHOU HUA LI	5288	\$99.43 Agreed and allowed.		
ZHOU JIAN	328	\$96.05 Agreed and allowed.		
ZHOU JING	889	\$3,891.01 Agreed and allowed.		
ZHOU JING WEN	819	\$532.94 Agreed and allowed.		
ZHOU LI QUAN	1241	\$509.79 Agreed and allowed.		
ZHOU LI QUAN	1242	\$58.53 Agreed and allowed.		
ZHOU LIANG GAO	12906	\$457.83 Agreed and allowed.		
ZHOU MING	475	\$49.42 Agreed and allowed.		
ZHOU PING	4887	\$305.28 Agreed and allowed.		
Zhou Qi Cheng	6239	\$2,792.54 Agreed and allowed.		
ZHOU SHI LIN	6616	\$272.77 Agreed and allowed.		
ZHOU WEN LI	4344	\$675.20 Agreed and allowed.		
ZHOU WEN YI	435	\$420.94 Agreed and allowed.		
ZHOU XIN	400	\$1,481.92 Agreed and allowed.		
ZHOU YONG JUN	3925	\$2,021.20 Agreed and allowed.		
Zhou You	6242	\$757.49 Agreed and allowed.		
ZHOU YUN	445	\$726.84 Agreed and allowed.		
ZHU AI PING	3040	\$98.14 Agreed and allowed.		
ZHU DAN	2990	\$2,379.79 Agreed and allowed.		
ZHU FENG PING	6939	\$1,830.50 Agreed and allowed.		
ZHU GUANG RONG	498	\$200.26 Agreed and allowed.		
ZHU HAI PING	4869	\$2,229.42 Agreed and allowed.		
ZHU HUI MING	4127	\$604.95 Agreed and allowed.		
ZHU MIAO YING	1773	\$9,125.15 Agreed and allowed.		
ZHU TONG	2873	\$8,959.90 Agreed and allowed.		
ZHU WEI	318	\$1,100.54 Agreed and allowed.		
ZHU WEIDONG	3605	\$744.78 Agreed and allowed.		
ZHU WEN JING	4905	\$1,017.16 Agreed and allowed.		
ZHU XU DONG	1036	\$251.24 Agreed and allowed.		
ZHU XUE HONG	872	\$128.19 Agreed and allowed.		
ZHU YUN FANG	428	\$1,000.00 Agreed and allowed.		
ZHU ZHENG XIN	2670	\$1,001.42 Agreed and allowed.		
ZHU ZHI QIN	913	\$49.37 Agreed and allowed.		
ZHUANG PIN	3900	\$99.09 Agreed and allowed.		
ZONG FENG KE	2527	\$5,349.73 Agreed and allowed.		
ZOU PENG	6249	\$214.43 Agreed and allowed.		
ZUJIAN WANG	496	\$2,019.73 Agreed and allowed.		
ZUJIAN WANG & HE JIANG	495	\$49.75 Agreed and allowed.		
SUBTOTAL:		<u>\$1,991,113.15</u>		
GRAND TOTAL:		<u>\$1,994,404.02</u>		

C1
Related Claims
(For Purposes of 3rd Interim Distribution of Additional Property- REVISED December 19, 2007)

In re: Refco Capital Markets, LTD.
Case No. 05-60018

Name	Claim Number	Filed Claim Total	Primary Claim	Treatment	Previous Exhibit, If Modified
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IN ACCORDANCE WITH TREATMENT PREVIOUSLY ORDERED

ACUROB INVESTMENT AG	11861	\$0.00	13666 Classify as Class 8 Related Claim against RCM		
ALFREDO SKINNER-KLEE AND ALEXANDRA(SEE NOTES)	12717	\$0.00	12716 Classify as Class 8 Related Claim against RCM		
ALMIRON FINANCE CORP AFC ALMIRON	12146	\$0.00	12147 Classify as Class 8 Related Claim against RCM		
ALTERNATIVE INVESTMENTS FUND LTD	9197	\$0.00	9199 Classify as Class 8 Related Claim against RCM		
ALTIMA CAPITAL MANAGEMENT INC	13880	\$0.00	13881 Classify as Class 8 Related Claim against RCM		
ARBAT EQUITY ARBITRAGE FUND LIMITED	11613	\$19,421,841.00	11615 Classify as Class 8 Related Claim against RCM		
ARCADIA HILL INC	8414	\$0.00	8436 Classify as Class 8 Related Claim against RCM		
ARCADIA HILL INC	8435	\$0.00	8436 Classify as Class 8 Related Claim against RCM		
BAC INTERNATIONAL BANK INC	11367	\$0.00	11369 Classify as Class 8 Related Claim against RCM		
BALLERY HOLDINGS LTD	12713	\$0.00	12712 Classify as Class 8 Related Claim against RCM		
BANCO DE AMERICA CENTRAL S A	11370	\$0.00	11372 Classify as Class 8 Related Claim against RCM		
BANCO DE HIPOTECARIO DE INVERSION(SEE NOTES)	11373	\$0.00	11284 Classify as Class 8 Related Claim against RCM		
BANCO REFORMADOR SA	13001	\$0.00	13000 Classify as Class 8 Related Claim against RCM		
BANCO UNO SA-EL SALVADOR	13009	\$0.00	13008 Classify as Class 8 Related Claim against RCM		
BANCO UNO SA-NICARAGUA	13005	\$0.00	13004 Classify as Class 8 Related Claim against RCM		
BANCO UNO SA-PANAMA	13007	\$0.00	13006 Classify as Class 8 Related Claim against RCM		
BANESCO HOLDING CA (SEE NOTES)	10532	\$0.00	10125 Classify as Class 8 Related Claim against RCM		
BILSTON INTERNATIONAL INC	12711	\$0.00	12710 Classify as Class 8 Related Claim against RCM		
BRADLEY C REIFLER	12232	\$0.00	14124 Classify as Class 8 Related Claim against RCM		
CAPITAL MANAGEMENT SELECT FUND LTD	9889	\$116,271,904.69	9888 Classify as Class 8 Related Claim against RCM		
CARLOS ALBERTO NAGEL MARKOVIC	10672	\$0.00	10671 Classify as Class 8 Related Claim against RCM		
CHRISTIAN KLOSE PIETERS AND (SEE NOTES)	12709	\$0.00	12708 Classify as Class 8 Related Claim against RCM		
CLAU CORPORATION OVERSEAS LTD	12118	\$0.00	12117 Classify as Class 8 Related Claim against RCM		
CREATIVE FINANCE LIMITED	10139	\$0.00	10136 Classify as Class 8 Related Claim against RCM		
DEPOSITORY INC	11618	\$69,877.93	11616 Classify as Class 8 Related Claim against RCM		
DESDEN DEVELOPMENT INC	10718	\$0.00	10719 Classify as Class 8 Related Claim against RCM		
DOVER COMMODITIES CORPORATION	9226	\$0.00	9227 Classify as Class 8 Related Claim against RCM		
DUFIL INVESTMENT S A	10280	\$0.00	10279 Classify as Class 8 Related Claim against RCM		
ERNESTO RUIZ SINIBALDI	12715	\$0.00	12714 Classify as Class 8 Related Claim against RCM		
FONDO COMUN CASA DE BOLSA CA	10644	\$0.00	10643 Classify as Class 8 Related Claim against RCM		
GARDEN RING FUND LIMITED	11614	\$9,991,727.09	11611 Classify as Class 8 Related Claim against RCM		
GLOBAL MANAGEMENT WORLDWIDE LIMITED	11609	\$35,264,313.00	11608 Classify as Class 8 Related Claim against RCM		
GLOBAL PARTNERS EMERGING MARKETS SA	8347	\$0.00	8349 Classify as Class 8 Related Claim against RCM		
GOREY FINANCE INC	8499	\$0.00	8498 Classify as Class 8 Related Claim against RCM		
GRUPO INTERBOLSA SA	10192	\$0.00	10193 Classify as Class 8 Related Claim against RCM		
GTC BANK INC	13275	\$12,339,131.33	13277 Classify as Class 8 Related Claim against RCM		
IDC FINANCIAL SA	12721	\$0.00	12720 Classify as Class 8 Related Claim against RCM		
INS BANCREDITO VALORES PUESTO DE BOLSA SA	13879	\$0.00	5045 Classify as Class 8 Related Claim against RCM		
INTER FINANCIAL SERVICES LTD	11228	\$154,818,649.00	11229 Classify as Class 8 Related Claim against RCM		
INVERSIONES Y VALORES UNION SA	9142	\$0.00	9141 Classify as Class 8 Related Claim against RCM		
INVEDEX CAPITAL LTD	9254	\$0.00	9255 Classify as Class 8 Related Claim against RCM		
INVESTMENT & DEVELOPMENT FINANCE CORP	12723	\$0.00	12722 Classify as Class 8 Related Claim against RCM		

C1
Related Claims
(For Purposes of 3rd Interim Distribution of Additional Property- REVISED December 19, 2007)

In re: Refco Capital Markets, LTD.
Case No. 05-60018

Name	Claim Number	Filed Claim Total	Primary Claim	Treatment	Previous Exhibit, If Modified
JAVIER LOPEZ / JULIET JURADO	10560	\$0.00		10559 Classify as Class 8 Related Claim against RCM	
KEYWAY INVESTMENTS LTD	12175	\$0.00		12716 Classify as Class 8 Related Claim against RCM	
LA PRIMERA CASA DE BOLSA C A (SEE NOTES)	8404	\$0.00		8405 Classify as Class 8 Related Claim against RCM	
LATIN AMERICA CONSULTING LTD	10252	\$0.00		10251 Classify as Class 8 Related Claim against RCM	
LEBO CAPITAL MANAGEMENT LLC	12287	\$0.00		12289 Classify as Class 8 Related Claim against RCM	
MARKWOOD INVESTMENTS LTD	12259	\$0.00		12260 Classify as Class 8 Related Claim against RCM	
MIGUEL SAUMA	11166	\$0.00		11167 Classify as Class 8 Related Claim against RCM	
MISTYRISE INTERNATIONAL	10588	\$0.00		12205 Classify as Class 8 Related Claim against RCM	
MULTI CREDIT BANK INC	8463	\$0.00		12290 Classify as Class 8 Related Claim against RCM	
MULTIPICAS CASA DE BOLSA	10729	\$0.00		10730 Classify as Class 8 Related Claim against RCM	
NBK INVESTMENT LTD	10220	\$0.00		10221 Classify as Class 8 Related Claim against RCM	
NEWCASTLE BUSINESS HOLDING INC	11621	\$5,328,480.26		11619 Classify as Class 8 Related Claim against RCM	
OSLO INTERNATIONAL SA	12719	\$0.00		12718 Classify as Class 8 Related Claim against RCM	
PATON HOLDINGS LTD	12792	\$0.00		12788 Classify as Class 8 Related Claim against RCM	
PLAINTIFF CLASS IN (SEE NOTES)	10334	\$2,000,000,000.00		Classify as Class 8 Related Claim against RCM	
PREMIER BANK INTERNATIONAL N V	11285	\$243,696,260.52		11287 Classify as Class 8 Related Claim against RCM	
RB SECURITIES LIMITED	11381	\$63,541,275.00		14251 Classify as Class 8 Related Claim against RCM	
RUSSIA GROWTH FUND, LTD	11438	\$3,000,000.00		11440 Classify as Class 8 Related Claim against RCM	
RUSSIAN INVESTORS SECURITIES	11607	\$9,920,505.00		12342 Classify as Class 8 Related Claim against RCM	
SAEED ABDULRAHMAN ALQANTANI	11414	\$5,864,557.97		13992 Classify as Class 8 Related Claim against RCM	
SERVICIOS GENERALES BURSATILES SA DE CV	13907	\$575,717.18		11086 Classify as Class 8 Related Claim against RCM	
TOTAL BANK CURACAO N V	10248	\$0.00		10249 Classify as Class 8 Related Claim against RCM	
TRANSCOM BANK (BARBADOS) LTD	13003	\$0.00		13002 Classify as Class 8 Related Claim against RCM	
TRANS-EUROPA TRANSLATIONS NETWORK LTD	8471	\$0.00		8474 Classify as Class 8 Related Claim against RCM	
TWOKAY HOLDING INC	10641	\$0.00		10617 Classify as Class 8 Related Claim against RCM	
TWOKAY HOLDING INC	10634	\$0.00		10617 Classify as Class 8 Related Claim against RCM	
UNION HOLDING COMPANY INC	10531	\$0.00		14123 Classify as Class 8 Related Claim against RCM	
VICTOR MANUEL HOYOS	13913	\$0.00		13882 Classify as Class 8 Related Claim against RCM	
VR ARGENTINA RECOVERY FUND LTD	12793	\$0.00		12789 Classify as Class 8 Related Claim against RCM	
VR CAPITAL GROUP LTD	12794	\$0.00		12790 Classify as Class 8 Related Claim against RCM	
VR GLOBAL PARTNERS LP	12795	\$0.00		12791 Classify as Class 8 Related Claim against RCM	
WISDOM GLOBAL INVESTMENTS	12203	\$0.00		12204 Classify as Class 8 Related Claim against RCM	
GRAND TOTAL:		<u>\$2,680,104,239.97</u>			

In re: Reicon Capital Markets, LTD.
Case No. 05-60018

C2
Claims Subject to Prior Books and Records Objections
(For Purposes of 3rd Interim Distribution of Additional Property- REVISED December 19, 2007)

Name	Claim Number	Filed Claim Total	Proposed Remaining Claim Total	Omnibus Objection	Treatment	Previous Exhibit, If Modified
IN ACCORDANCE WITH TREATMENT PREVIOUSLY ORDERED						
ABADI & CO SECURITIES	7576	\$1,310,224.00	\$0.00	4th Omnibus	Classify and treat as set forth in previously filed objection	
ABADI & CO SECURITIES	7577	\$5,235,264.00	\$0.00	4th Omnibus	Classify and treat as set forth in previously filed objection	
ABADI & CO SECURITIES	7578	\$67,245.33	\$0.00	4th Omnibus	Classify and treat as set forth in previously filed objection	
ABADI & CO SECURITIES	7579	\$394,035.00	\$0.00	4th Omnibus	Classify and treat as set forth in previously filed objection	
ABADI & CO SECURITIES	7580	\$508,518.00	\$0.00	4th Omnibus	Classify and treat as set forth in previously filed objection	
ABADI & CO SECURITIES	9126	\$354,507.00	\$0.00	4th Omnibus	Classify and treat as set forth in previously filed objection	
ABADI & CO SECURITIES	9127	\$842,603.94	\$0.00	4th Omnibus	Classify and treat as set forth in previously filed objection	
ABADI & CO SECURITIES	9128	\$100,989.00	\$0.00	4th Omnibus	Classify and treat as set forth in previously filed objection	
ABADI & CO SECURITIES	9129	\$83,654.80	\$0.00	4th Omnibus	Classify and treat as set forth in previously filed objection	
ABADI & CO SECURITIES	9130	\$17,695,874.50	\$0.00	4th Omnibus	Classify and treat as set forth in previously filed objection	
ADRIAN KILLAM KILLAM FAMILY(SEE NOTES)	13183	\$1,183,520.00	\$0.00	Individual Substantive Objection	Classify and treat as set forth in previously filed objection	
AFFCO LLC (SEE NOTES)	13169	\$10,766,716.00	\$0.00	Individual Substantive Objection	Classify and treat as set forth in previously filed objection	
ALTAMONTE SA	214	\$182,230.00	\$0.00	4th Omnibus	Classify and treat as set forth in previously filed objection	
ARACAMBA ISRAEL LTD	13098	\$814,551.84	\$0.00	1st Omnibus	Classify and treat as set forth in previously filed objection	
CAO YIN HUA	2754	\$1,267.91	\$0.00	1st Omnibus	Classify and treat as set forth in previously filed objection	
CATAMOUNT DIVERSIFIED MANAGERS FUND II LTD	9545	\$997,188.68	\$0.00	1st Omnibus	Classify and treat as set forth in previously filed objection	
CHAND N GUPTA ET AL	13181	\$6,431,105.00	\$0.00	Individual Substantive Objection	Classify and treat as set forth in previously filed objection	
CHARLES AND JANICE WOOD	13869	\$28,698.02	\$0.00	4th Omnibus	Classify and treat as set forth in previously filed objection	
CHEN WEI XIA	332	\$5,062.97	\$0.00	1st Omnibus	Classify and treat as set forth in previously filed objection	
CTS SERIES VI LLC	540	\$12,436.32	\$0.00	1st Omnibus	Classify and treat as set forth in previously filed objection	
CUI HUI	4808	\$618.43	\$0.00	1st Omnibus	Classify and treat as set forth in previously filed objection	
DANIEL KIRSTEIN	13121	\$100,190.89	\$0.00	4th Omnibus	Classify and treat as set forth in previously filed objection	
DAVID KILLAM, KILLAM FAMILY TRADING PARTNERS LP	13176	\$1,183,520.00	\$0.00	Individual Substantive Objection	Classify and treat as set forth in previously filed objection	
DAVID T HOLLAND ET AL	13178	\$1,183,066.00	\$0.00	Individual Substantive Objection	Classify and treat as set forth in previously filed objection	
DE SHAW LAMINAR PORTFOLIOS LLC	7229	\$3,984,647.17	\$0.00	1st Omnibus	Classify and treat as set forth in previously filed objection	
DFD DIVERSIFIED TRUST I	192	\$1,040,818.55	\$0.00	1st Omnibus	Classify and treat as set forth in previously filed objection	
DONG AIJIN	934	\$1,635.27	\$0.00	RCM Omnibus Books & Records Objection	Classify and treat as set forth in previously filed objection	
DONG WEN JUN	6418	\$802.93	\$0.00	1st Omnibus	Classify and treat as set forth in previously filed objection	
DR HANS ALBRECHT	5364	\$389,653.18	\$0.00	1st Omnibus	Classify and treat as set forth in previously filed objection	
EDWARD A IMKO	11068	\$60,000.00	\$0.00	4th Omnibus	Classify and treat as set forth in previously filed objection	
EDWARD A IMKO	11070	\$60,000.00	\$0.00	4th Omnibus	Classify and treat as set forth in previously filed objection	
EDWARD G CAPUTO AND EGC TRADING LLC	13179	\$1,575,915.50	\$0.00	Individual Substantive Objection	Classify and treat as set forth in previously filed objection	
ENG CHOON KIAT	2154	\$296.33	\$0.00	1st Omnibus	Classify and treat as set forth in previously filed objection	
EUROPEAN SICAV ALLIANCE-INSULATE	10464	\$12,996,097.32	\$0.00	4th Omnibus	Classify and treat as set forth in previously filed objection	
feng jian chun	373	\$551.91	\$0.00	1st Omnibus	Classify and treat as set forth in previously filed objection	
FENG XIAO MEI	4537	\$9,862.81	\$0.00	1st Omnibus	Classify and treat as set forth in previously filed objection	
FINANZIARIA SAMMARINESE SA	9689	\$205,317.13	\$0.00	1st Omnibus	Classify and treat as set forth in previously filed objection	
GALT FUND LTD	3965	\$24,000.00	\$0.00	4th Omnibus	Classify and treat as set forth in previously filed objection	
GARY & GROSSINGER LAUREN GROSSINGER THE GG AUTO TRUST	13164	\$1,550,828.00	\$0.00	Individual Substantive Objection	Classify and treat as set forth in previously filed objection	
GARY JACOBS JANET JACOBS (SEE NOTES)	13182	\$650,000.00	\$0.00	Individual Substantive Objection	Classify and treat as set forth in previously filed objection	
GARY WENDT A PARTNER IN WENDT TRADING PARTNERS LP ROSEMARIE WENDT	13170	\$1,361,803.00	\$0.00	Individual Substantive Objection	Classify and treat as set forth in previously filed objection	
GESVALORES SA COMISIONISTA DE	6863	\$202,717.20	\$0.00	1st Omnibus	Classify and treat as set forth in previously filed objection	
GOLENBOCK EISEMAN ASSOR BELL & PESKOE LLP	5600	\$951,118.86	\$0.00	1st Omnibus	Classify and treat as set forth in previously filed objection	
GU FENG	4307	\$7,198.31	\$0.00	1st Omnibus	Classify and treat as set forth in previously filed objection	
GUO JIE	6905	\$1,006.56	\$0.00	1st Omnibus	Classify and treat as set forth in previously filed objection	
HAO KE AI	14443	\$5,120.35	\$0.00	RCM Omnibus Books & Records Objection	Classify and treat as set forth in previously filed objection	
HARRIS NA	12357	\$0.00	\$0.00	4th Omnibus	Classify and treat as set forth in previously filed objection	
HE XUAN	4123	\$760.93	\$0.00	RCM Omnibus Books & Records Objection	Classify and treat as set forth in previously filed objection	
HERBERT BLACK	11008	\$34,245.92	\$0.00	1st Omnibus	Classify and treat as set forth in previously filed objection	
HSU JIA LING	6312	\$10,000.00	\$0.00	RCM Omnibus Books & Records Objection	Classify and treat as set forth in previously filed objection	
HU SHU FEN	9033	\$887.32	\$0.00	1st Omnibus	Classify and treat as set forth in previously filed objection	
HUANG CHONG MIN	587	\$1,822.19	\$0.00	1st Omnibus	Classify and treat as set forth in previously filed objection	
INTERACTIVE DATA CORPORATION	13214	\$114,049.82	\$0.00	4th Omnibus	Classify and treat as set forth in previously filed objection	
JACKSON TRADERS CORPORATION, ACCT # F4303	8712	\$66,745.35	\$0.00	1st Omnibus	Classify and treat as set forth in previously filed objection	

In re: Refco Capital Markets, L.P.D.
Case No. 05-60018

C2
Claims Subject to Prior Books and Records Objections
(For Purposes of 3rd Interim Distribution of Additional Property- REVISED December 19, 2007)

Name	Claim Number	Filed Claim Total	Proposed Remaining Claim Total	Omnibus Objection	Treatment	Previous Exhibit, If Modified
JAI N GUPTA ET AL	13167	\$7,221,880.00	\$0.00	Individual Substantive Objection	Classify and treat as set forth in previously filed objection	
JAMES B ROGERS JR	9384	\$0.00	\$0.00	RCM Omnibus Books & Records Objection	Classify and treat as set forth in previously filed objection	
JAMES SLEVIN (see notes)	13171	\$1,062,000.00	\$0.00	Individual Substantive Objection	Classify and treat as set forth in previously filed objection	
JBW TRADING LLC	190	\$61,848.95	\$0.00	1st Omnibus	Classify and treat as set forth in previously filed objection	
jean-francois marcepoil	4970	\$240,355.00	\$0.00	1st Omnibus	Classify and treat as set forth in previously filed objection	
JEFFREY CONYERS	5630	\$18,000.00	\$0.00	RCM Omnibus Books & Records Objection	Classify and treat as set forth in previously filed objection	
Ji CHUAN DONG	1239	\$1,006.84	\$0.00	1st Omnibus	Classify and treat as set forth in previously filed objection	
Ji JIN	4883	\$196.30	\$0.00	1st Omnibus	Classify and treat as set forth in previously filed objection	
JIANG YAN SONG	323	\$4,300.00	\$0.00	1st Omnibus	Classify and treat as set forth in previously filed objection	
JIN YONG JI	5821	\$893.36	\$0.00	1st Omnibus	Classify and treat as set forth in previously filed objection	
JL FOREX INTERNATIONAL LTD	5685	\$2,109.12	\$0.00	1st Omnibus	Classify and treat as set forth in previously filed objection	
JOHN T MCNICHOLAS, JTM TRADING LLC	13173	\$421,776.00	\$0.00	Individual Substantive Objection	Classify and treat as set forth in previously filed objection	
JOSEPH I CRAWFORD, JIC TRADING LLC	13174	\$180,834.00	\$0.00	Individual Substantive Objection	Classify and treat as set forth in previously filed objection	
KE XIN	3062	\$828.55	\$0.00	1st Omnibus	Classify and treat as set forth in previously filed objection	
KWUNG-HONG HO	3077	\$48,033.82	\$0.00	RCM Omnibus Books & Records Objection	Classify and treat as set forth in previously filed objection	
LA WRENCE R GOULD SUZANNE G GOULD AND THE SGG AUTO TRUST	13165	\$1,557,313.00	\$0.00	Individual Substantive Objection	Classify and treat as set forth in previously filed objection	
LI XIAO TU	4163	\$1,922.75	\$0.00	1st Omnibus	Classify and treat as set forth in previously filed objection	
LI YAN	3055	\$396.03	\$0.00	1st Omnibus	Classify and treat as set forth in previously filed objection	
LI YONG HONG	376	\$4,170.60	\$0.00	1st Omnibus	Classify and treat as set forth in previously filed objection	
LI YONG PENG	3069	\$49.90	\$0.00	1st Omnibus	Classify and treat as set forth in previously filed objection	
LIANG XIAO YUN	6590	\$4,115.44	\$0.00	RCM Omnibus Books & Records Objection	Classify and treat as set forth in previously filed objection	
LIN LI XIN	3050	\$2,109.01	\$0.00	1st Omnibus	Classify and treat as set forth in previously filed objection	
LIU BING	3935	\$8,452.56	\$0.00	1st Omnibus	Classify and treat as set forth in previously filed objection	
LIU FU YING	430	\$2,821.71	\$0.00	1st Omnibus	Classify and treat as set forth in previously filed objection	
LIU GUAN	4874	\$367.26	\$0.00	1st Omnibus	Classify and treat as set forth in previously filed objection	
LONG JIE CHEN	4104	\$1,033.41	\$0.00	1st Omnibus	Classify and treat as set forth in previously filed objection	
LONG JIE CHEN	1043	\$49.67	\$0.00	1st Omnibus	Classify and treat as set forth in previously filed objection	
LU YI MING	1044	\$770.47	\$0.00	1st Omnibus	Classify and treat as set forth in previously filed objection	
LUO GUO HUA	6366	\$7,637.28	\$0.00	1st Omnibus	Classify and treat as set forth in previously filed objection	
LUO WEI	2134	\$4,782.38	\$0.00	1st Omnibus	Classify and treat as set forth in previously filed objection	
LUO XIAO HANG	13601	\$4,571.65	\$0.00	1st Omnibus	Classify and treat as set forth in previously filed objection	
MA JUN	4672	\$1,292.08	\$0.00	1st Omnibus	Classify and treat as set forth in previously filed objection	
MA JUN	47	\$6,627.14	\$0.00	RCM Omnibus Books & Records Objection	Classify and treat as set forth in previously filed objection	
Makoto Kamata	48	\$1,694.66	\$0.00	RCM Omnibus Books & Records Objection	Classify and treat as set forth in previously filed objection	
Michael Ruggieri	644	\$0.00	\$0.00	1st Omnibus	Classify and treat as set forth in previously filed objection	
MIGUEL SAUMA	11885	\$21,382.54	\$0.00	4th Omnibus	Classify and treat as set forth in previously filed objection	
MISTYRISE INTERNATIONAL	11168	\$0.00	\$0.00	1st Omnibus	Classify and treat as set forth in previously filed objection	
MORGAN ET AL	10587	\$2,164,607.00	\$0.00	1st Omnibus	Classify and treat as set forth in previously filed objection	
MULTI CREDIT BANK INC	13187	\$4,538,619.12	\$0.00	Individual Substantive Objection	Classify and treat as set forth in previously filed objection	
NELSON D CIVELLO	8464	\$4,833,216.00	\$0.00	1st Omnibus	Classify and treat as set forth in previously filed objection	
NIKKO FUTURES FUND	13189	\$248,638.00	\$0.00	Individual Substantive Objection	Classify and treat as set forth in previously filed objection	
NKB INVESTMENT LTD	10416	\$1,355,107.71	\$0.00	4th Omnibus	Classify and treat as set forth in previously filed objection	
OKACHI & CO LTD	11366	\$0.00	\$0.00	RCM Omnibus Books & Records Objection	Classify and treat as set forth in previously filed objection	
PAN JU ZHEN	84	\$302,161.63	\$0.00	1st Omnibus	Classify and treat as set forth in previously filed objection	
PCMG TRADING PARTNERS VI LP	4871	\$4,075.42	\$0.00	1st Omnibus	Classify and treat as set forth in previously filed objection	
PCMG TRADING PARTNERS XXIII LP	5944	\$20,058.18	\$0.00	RCM Omnibus Books & Records Objection	Classify and treat as set forth in previously filed objection	
PEDRO E BARRIOS & MARISA CORREA	11255	\$43,738.00	\$0.00	4th Omnibus	Classify and treat as set forth in previously filed objection	
PENG GUO FU	10438	\$50,378.26	\$0.00	4th Omnibus	Classify and treat as set forth in previously filed objection	
QU ZHE	13671	\$1,857.63	\$0.00	1st Omnibus	Classify and treat as set forth in previously filed objection	
RADCLIFFE KILLAM KILLAM FAMILY TRADING PARTNERS LP	4345	\$801.20	\$0.00	1st Omnibus	Classify and treat as set forth in previously filed objection	
RAM N GUPTA ET AL	13184	\$1,183,520.00	\$0.00	Individual Substantive Objection	Classify and treat as set forth in previously filed objection	
RAYMOND	13168	\$6,431,144.00	\$0.00	Individual Substantive Objection	Classify and treat as set forth in previously filed objection	
REAGAN M CRAWFORD (SEE NOTES)	6195	\$25,990.00	\$0.00	1st Omnibus	Classify and treat as set forth in previously filed objection	
REGINA INVESTMENTS	13172	\$1,711,690.00	\$0.00	Individual Substantive Objection	Classify and treat as set forth in previously filed objection	
RICHARD W SNYDER ET AL	5161	\$146,000.00	\$0.00	1st Omnibus	Classify and treat as set forth in previously filed objection	
	13180	\$713,050.15	\$0.00	Individual Substantive Objection	Classify and treat as set forth in previously filed objection	

In re: Refco Capital Markets, LTD.
Case No. 05-60018

C2
Claims Subject to Prior Books and Records Objections
(For Purposes of 3rd Interim Distribution of Additional Property- REVISED December 19, 2007)

Name	Claim Number	Filed Claim Total	Proposed Remaining Claim Total	Omnibus Objection	Treatment	Previous Exhibit, If Modified
ROBERT L KING, DIANE M KING,	13175	\$2,176,820.00	\$0.00	Individual Substantive Objection	Classify and treat as set forth in previously filed objection	
RON TSCHETTER	13188	\$652,977.00	\$0.00	Individual Substantive Objection	Classify and treat as set forth in previously filed objection	
RONALD L O'KELLEY	12036	\$0.00	\$0.00	RCM Omnibus Books & Records Objection	Classify and treat as set forth in previously filed objection	
SAGE FUND LP	3980	\$1,184,068.04	\$0.00	1st Omnibus	Classify and treat as set forth in previously filed objection	
SAGE FUND LP	3981	\$1,184,068.04	\$0.00	1st Omnibus	Classify and treat as set forth in previously filed objection	
SCOTT A SCHOEN	12005	\$0.00	\$0.00	RCM Omnibus Books & Records Objection	Classify and treat as set forth in previously filed objection	
SCOTT A SCHOEN	12004	\$0.00	\$0.00	RCM Omnibus Books & Records Objection	Classify and treat as set forth in previously filed objection	
SCOTT L JAECKEL	13166	\$1,687,887.70	\$0.00	Individual Substantive Objection	Classify and treat as set forth in previously filed objection	
SCOTT Y SCHILLER CAROLINE G SCHILLER	4330	\$45,191.18	\$0.00	4th Omnibus	Classify and treat as set forth in previously filed objection	
SEDONA TRADING LLC	4332	\$45,191.18	\$0.00	4th Omnibus	Classify and treat as set forth in previously filed objection	
SEDONA TRADING LLC	13163	\$1,868,390.00	\$0.00	Individual Substantive Objection	Classify and treat as set forth in previously filed objection	
SHARON GROSSINGER	547	\$5,095.74	\$0.00	1st Omnibus	Classify and treat as set forth in previously filed objection	
SHI HAIFENG	12988	\$38,615.95	\$0.00	4th Omnibus	Classify and treat as set forth in previously filed objection	
SJ MORTIMER LLC	12894	\$2,473,118.45	\$0.00	1st Omnibus	Classify and treat as set forth in previously filed objection	
SPCP Group, LLC as Assignee of Swiss Currency Fund, Ltd.	13186	\$2,376,277.00	\$0.00	Individual Substantive Objection	Classify and treat as set forth in previously filed objection	
STECHLER ET AL	218	\$31,225.43	\$0.00	4th Omnibus	Classify and treat as set forth in previously filed objection	
STEVEN M AND FRANCES Q DISTEFANO	13177	\$2,183,000.00	\$0.00	Individual Substantive Objection	Classify and treat as set forth in previously filed objection	
STEVEN R PERLES; STEVEN R PERLES PC;	7306	\$5,045.78	\$0.00	1st Omnibus	Classify and treat as set forth in previously filed objection	
TANG MIN ZHAO	13162	\$1,527,969.00	\$0.00	Individual Substantive Objection	Classify and treat as set forth in previously filed objection	
THE IRWIN GROSSING TRUST	50	\$46,359.73	\$0.00	1st Omnibus	Classify and treat as set forth in previously filed objection	
THE KOSEI SECURITIES CO LTD	11399	\$283,608.89	\$0.00	1st Omnibus	Classify and treat as set forth in previously filed objection	
THELEN REID & PRIEST LP	11581	\$0.00	\$0.00	RCM Omnibus Books & Records Objection	Classify and treat as set forth in previously filed objection	
THOMAS H LEE	11525	\$160,374.13	\$0.00	4th Omnibus	Classify and treat as set forth in previously filed objection	
Thomas H. Yoke	13185	\$1,183,520.00	\$0.00	Individual Substantive Objection	Classify and treat as set forth in previously filed objection	
TRACY DILEO MICHAEL DILEO KILLAM FAMILY TRADING PARTNERS LP	490	\$100,897.15	\$0.00	1st Omnibus	Classify and treat as set forth in previously filed objection	
VICTOR & PEGGY FINK	10134	\$0.00	\$0.00	RCM Omnibus Books & Records Objection	Classify and treat as set forth in previously filed objection	
VIPASA INTERNATIONAL INVESTMENTS CORP	10365	\$21,829.05	\$0.00	4th Omnibus	Classify and treat as set forth in previously filed objection	
WALTER GOTTLIEB AND MARIELA CUESTAS	10473	\$0.00	\$0.00	RCM Omnibus Books & Records Objection	Classify and treat as set forth in previously filed objection	
WALTER THOMAS PRICE	11000	\$1,676.00	\$0.00	1st Omnibus	Classify and treat as set forth in previously filed objection	
Wang Bin Qi	1632	\$25,293.23	\$0.00	RCM Omnibus Books & Records Objection	Classify and treat as set forth in previously filed objection	
WANG JUN	867	\$49.07	\$0.00	1st Omnibus	Classify and treat as set forth in previously filed objection	
WANG YAN	11450	\$134,113.89	\$0.00	1st Omnibus	Classify and treat as set forth in previously filed objection	
WAYLAND DISTRESSED OPPORTUNITIES I-B LLC	13411	\$73,908,364.93	\$0.00	1st Omnibus	Classify and treat as set forth in previously filed objection	
WINCHESTER PRESERVATION LLC	11829	\$373,867.54	\$0.00	1st Omnibus	Classify and treat as set forth in previously filed objection	
WORLD PARK LTD	4878	\$96.34	\$0.00	1st Omnibus	Classify and treat as set forth in previously filed objection	
WU FENG LAN	3999	\$999.84	\$0.00	1st Omnibus	Classify and treat as set forth in previously filed objection	
WU HAO	4000	\$993.70	\$0.00	1st Omnibus	Classify and treat as set forth in previously filed objection	
WU HAO	5702	\$4,405.73	\$0.00	1st Omnibus	Classify and treat as set forth in previously filed objection	
YAN DONG GEORGE GUO	866	\$145.20	\$0.00	1st Omnibus	Classify and treat as set forth in previously filed objection	
YAN SHENG LIANG	699	\$49.93	\$0.00	1st Omnibus	Classify and treat as set forth in previously filed objection	
YANG HU	6959	\$62,878.87	\$0.00	RCM Omnibus Books & Records Objection	Classify and treat as set forth in previously filed objection	
YU CHUN LIN	6960	\$80.00	\$0.00	RCM Omnibus Books & Records Objection	Classify and treat as set forth in previously filed objection	
YU CHUN LIN	7280	\$826.22	\$0.00	1st Omnibus	Classify and treat as set forth in previously filed objection	
YU GUO QING	4868	\$610.40	\$0.00	1st Omnibus	Classify and treat as set forth in previously filed objection	
ZHANG JING WEN	4850	\$4,453.20	\$0.00	1st Omnibus	Classify and treat as set forth in previously filed objection	
Zhang Lie	57	\$289.08	\$0.00	RCM Omnibus Books & Records Objection	Classify and treat as set forth in previously filed objection	
ZHANG WEI	58	\$2,295.18	\$0.00	RCM Omnibus Books & Records Objection	Classify and treat as set forth in previously filed objection	
ZHANG WEI	6470	\$398.22	\$0.00	1st Omnibus	Classify and treat as set forth in previously filed objection	
ZHANG WEI	6475	\$2,226.87	\$0.00	1st Omnibus	Classify and treat as set forth in previously filed objection	
ZHANG WEN JUN	3342	\$7,815.69	\$0.00	1st Omnibus	Classify and treat as set forth in previously filed objection	
Zhang Yue Hua	4696	\$2,184.97	\$0.00	1st Omnibus	Classify and treat as set forth in previously filed objection	
ZHANG ZHE NING	5277	\$0.00	\$0.00	1st Omnibus	Classify and treat as set forth in previously filed objection	
Zhao Cheng	5858	\$713.65	\$0.00	1st Omnibus	Classify and treat as set forth in previously filed objection	
ZHAO CHENG	6991	\$726.65	\$0.00	1st Omnibus	Classify and treat as set forth in previously filed objection	
ZHAO HUI LU	5686	\$913.29	\$0.00	1st Omnibus	Classify and treat as set forth in previously filed objection	
ZHAO HUI LU	5687	\$7,941.56	\$0.00	1st Omnibus	Classify and treat as set forth in previously filed objection	

In re: Refco Capital Markets, LTD.
Case No. 05-60018

C2
Claims Subject to Prior Books and Records Objections
(For Purposes of 3rd Interim Distribution of Additional Property- REVISED December 19, 2007)

Name	Claim Number	Filed Claim Total	Proposed Remaining Claim Total	Omnibus Objection	Treatment	Previous Exhibit, If Modified
ZHAO JUN PING	868	\$345.51	\$0.00	1st Omnibus	Classify and treat as set forth in previously filed objection	
ZHENG MIAO	5688	\$3,187.97	\$0.00	1st Omnibus	Classify and treat as set forth in previously filed objection	
ZHOU LI QUAN	3036	\$509.79	\$0.00	1st Omnibus	Classify and treat as set forth in previously filed objection	
ZHOU LI QUAN	3037	\$58.53	\$0.00	1st Omnibus	Classify and treat as set forth in previously filed objection	
Zhou Ying Quan	198	\$71,716.96	\$0.00	1st Omnibus	Classify and treat as set forth in previously filed objection	
ZHU MIAO YING	1353	\$9,125.15	\$0.00	1st Omnibus	Classify and treat as set forth in previously filed objection	
ZHU WENJING	295	\$1,017.16	\$0.00	1st Omnibus	Classify and treat as set forth in previously filed objection	
ZONG FENG KE	4777	\$5,349.73	\$0.00	1st Omnibus	Classify and treat as set forth in previously filed objection	
GRAND TOTAL:		<u>\$153,379,504.83</u>	<u>\$0.00</u>			

In re: Refco Capital Markets, LTD.
Case No. 05-60018

C3
Claims Withdrawn, Addressed in the Plan of Reorganization or by Other Court Order
(For Purposes of 3rd Interim Distribution of Additional Property- REVISED December 19, 2007)

Name	Claim Number	Filed Claim Total	Treatment	Previous Exhibit, If Modified
SUPPLEMENTAL CLAIMS ADDED FOR PURPOSES OF THIRD INTERIM DISTRIBUTION OF ADDITIONAL PROPERTY				
SPHINX LTD ET AL	11375	\$0.00	Agreed and allowed.	E1
SPHINX MANAGED FUTURES FUND SPC ET AL	11384	\$0.00	Agreed and allowed.	E1
JSCB METALLINVESTBANK	10887	\$73,873.02	Agreed and allowed.	E1
SUBTOTAL:		\$73,873.02		

IN ACCORDANCE WITH TREATMENT PREVIOUSLY ORDERED

LEAD PLAINTIFFS RH CAPITAL ASSOC LLC	13079	\$0.00	Expunged pursuant to separate court order.
PACIFIC INVESTMENT MANAGEMENT COMPANY LLC	13083	\$17,648,885.00	Expunged pursuant to separate court order.
DAVID WEAVER	5832	\$0.00	Expunged pursuant to separate court order.
LIVING WATER FUND LP A DELAWARE LIMITED PARTNERSHIP	10495	\$0.00	Expunged pursuant to separate court order.
PLUSFUNDS GROUP INC	11289	\$7,000,000.00	Expunged pursuant to separate court order.
RB SECURITIES LIMITED	14251	\$1,850,843.26	Expunged pursuant to separate court order.
ABBA FUND LLC A DELAWARE LIMITED PARTNERSHIP	11710	\$577,952.00	Expunged pursuant to separate court order.
ALBERT TOGUT AS CHAPTER 7 TRUSTEE OF REFCO LLC	11314	\$373,418.00	Expunged pursuant to separate court order.
ARMAND MARQUIS	1368	\$0.00	Expunged pursuant to separate court order.
BANK OF AMERICA NA (SEE NOTES)	9990	\$642,000,000.00	Expunged pursuant to separate court order.
BAWAG P S K BANK (SEE NOTES)	13605	\$2,673,000.00	Expunged pursuant to separate court order.
BAWAG P S K BANK (SEE NOTES)	13606	\$50,000,000.00	Expunged pursuant to separate court order.
BAWAG P S K BANK (SEE NOTES)	13641	\$2,673,000.00	Expunged pursuant to separate court order.
BAWAG P S K BANK (SEE NOTES)	13642	\$50,000,000.00	Expunged pursuant to separate court order.
BAWAG PSK BANK (SEE NOTES)	13631	\$0.00	Expunged pursuant to separate court order.
BAWAG PSK BANK (SEE NOTES)	13667	\$0.00	Expunged pursuant to separate court order.
CARGILL INVESTOR SERVICES INC	13089	\$5,752,468.52	Expunged pursuant to separate court order.
GLOBAL MACRO FUND LIMITED	12080	\$40,384,865.70	Expunged pursuant to separate court order.
HSBC BANK USA NATIONAL ASSOCIATION	10135	\$939,474.72	Expunged pursuant to separate court order.
JP MORGAN CHASE BANK NA	4796	\$101,547,404.02	Expunged pursuant to separate court order.
KALKHOVEN PETITIT TRADING PARTNERS LP	11707	\$35,982.39	Expunged pursuant to separate court order.
MAKOR ISSUES & RIGHTS LTD	14452	\$1,072,044.83	Expunged pursuant to separate court order.
NORTH HILLS LLP	11563	\$7,844,218.04	Expunged pursuant to separate court order.
NORTH HILLS MANAGEMENT LLC	225	\$7,720,246.79	Expunged pursuant to separate court order.
OFI PALMARES (F/K/A OFIVALMO PALMARES)	12054	\$12,943,387.65	Expunged pursuant to separate court order.
REFCO SINGAPORE PTE LTD	12984	\$32,071,944.83	Expunged pursuant to separate court order.
REFCO TRADING SERVICES LLC	11735	\$0.00	Expunged pursuant to separate court order.

In re: Refco Capital Markets, LTD.
Case No. 05-60018

C3
Claims Withdrawn, Addressed in the Plan of Reorganization or by Other Court Order
(For Purposes of 3rd Interim Distribution of Additional Property- REVISED December 19, 2007)

Name	Claim Number	Filed Claim Total	Treatment	Previous Exhibit, If Modified
SAVINGS BANK OF THE RUSSIAN FEDERATION	11886	\$0.00	Expunged pursuant to separate court order.	
SPHINX MANAGED FUTURES INDEX FUND LP	13256	\$39,005,537.00	Expunged pursuant to separate court order.	
ST GEORGES BANK AND TRUST COMPANY INC	12602	\$3,258,742.00	Expunged pursuant to separate court order.	
ST GEORGES BANK AND TRUST COMPANY LTD	12600	\$295,564.63	Expunged pursuant to separate court order.	
WELLS FARGO BANK, NATIONAL ASSOCIATION	10082	\$397,413,324.50	Expunged pursuant to separate court order.	
WILLIAM T ESREY	9313	\$0.00	Expunged pursuant to separate court order.	
WILLIAM T ESREY TRADING PARTNERS LP	9314	\$297,886.70	Expunged pursuant to separate court order.	
WINCHESTER PRESERVATION LLC	11983	\$23,908,364.93	Expunged pursuant to separate court order.	
WINTON CAPITAL MANGEMENT LTD	9317	\$0.00	Expunged pursuant to separate court order.	
SUBTOTAL:		<u>\$1,449,288,555.51</u>		
GRAND TOTAL:		<u><u>\$1,449,362,428.53</u></u>		

¹ By separate stipulation, PlusFunds received \$171,000 from the RCM Plan Administrator in full satisfaction of its claims against all Debtors in these cases

D1
 Expunge Claims as Inconsistent with Debtor's Books and Records
 (For Purposes of 3rd Interim Distribution of Additional Property- REVISED December 19, 2007)

In re: Refco Capital Markets, LTD.
 Case No. 05-60018

Name	Claim Number	Filed Claim Total	Modified Claim Total	Treatment	Previous Exhibit, If Modified
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IN ACCORDANCE WITH TREATMENT PREVIOUSLY ORDERED

ADVANCE CURRENCY MARKETS SA	4756	\$637,700.39		\$0.00 Expunge as inconsistent with Debtor's Books and Records	
ALCOR LP	10916	\$101,925.46		\$0.00 Expunge as inconsistent with Debtor's Books and Records	
ALEX PATERNOTTE	10919	\$100,590.47		\$0.00 Expunge as inconsistent with Debtor's Books and Records	
ALLEN GOODMAN	10474	\$0.00		\$0.00 Expunge as inconsistent with Debtor's Books and Records	
ANDERSON, JOHN M	473	\$6,226.71		\$0.00 Expunge as inconsistent with Debtor's Books and Records	
Arie Filhaber	661	\$37,682.39		\$0.00 Expunge as inconsistent with Debtor's Books and Records	
BANK FRICK & CO AG	10433	\$5,189,428.52		\$0.00 Expunge as inconsistent with Debtor's Books and Records	
BEELAND MANAGEMENT GROUP LLC	10475	\$0.00		\$0.00 Expunge as inconsistent with Debtor's Books and Records	
Brian Cumming	282	\$3,492.74		\$0.00 Expunge as inconsistent with Debtor's Books and Records	
COREY A WISHNIA	9868	\$3,975.00		\$0.00 Expunge as inconsistent with Debtor's Books and Records	
CORNELIUS VERSENDAAL TRUST	3416	\$19,320.43		\$0.00 Expunge as inconsistent with Debtor's Books and Records	
DAVID S AND MARLA T OROS	11045	\$5,507,624.89		\$0.00 Expunge as inconsistent with Debtor's Books and Records	
DAVID V HARKINS	11585	\$0.00		\$0.00 Expunge as inconsistent with Debtor's Books and Records	
EUGENE L. GOODWIN	10913	\$101,263.10		\$0.00 Expunge as inconsistent with Debtor's Books and Records	
FX TRADING LLC	7225	\$250,111.57		\$0.00 Expunge as inconsistent with Debtor's Books and Records	
GAURANG BHATT	1692	\$2,785.48		\$0.00 Expunge as inconsistent with Debtor's Books and Records	
GFS FOREX & FUTURES INC	6289	\$500,000.00		\$0.00 Expunge as inconsistent with Debtor's Books and Records	
Gianni Platz	6896	\$86,012.65		\$0.00 Expunge as inconsistent with Debtor's Books and Records	
GILBERT B ESCOBAR	241	\$10,000.00		\$0.00 Expunge as inconsistent with Debtor's Books and Records	
HIEU VO	459	\$14,854.61		\$0.00 Expunge as inconsistent with Debtor's Books and Records	
HIGHLAND CRUSADER OFFSHORE PARTNERS LP	11038	\$20,000,000.00		\$0.00 Expunge as inconsistent with Debtor's Books and Records	
IGOR J BORMACHENKO	506	\$50,241.48		\$0.00 Expunge as inconsistent with Debtor's Books and Records	
IRA FBO RALPH A MACDONALD	9867	\$13,000.00		\$0.00 Expunge as inconsistent with Debtor's Books and Records	
ITAMAR FILHABER	662	\$492.15		\$0.00 Expunge as inconsistent with Debtor's Books and Records	
JAY DORMAN	12886	\$300.00		\$0.00 Expunge as inconsistent with Debtor's Books and Records	
JIANG MZI BAO	298	\$65,000.00		\$0.00 Expunge as inconsistent with Debtor's Books and Records	
JONATHAN MILLER	10911	\$353,259.90		\$0.00 Expunge as inconsistent with Debtor's Books and Records	
KEVIN J TOOMEY	9673	\$14,400.00		\$0.00 Expunge as inconsistent with Debtor's Books and Records	
Keytrading LLC	11388	\$825,930.18		\$0.00 Expunge as inconsistent with Debtor's Books and Records	
KITTY CHENG + STEPHEN CHENG JT TEN	13738	\$37,179.90		\$0.00 Expunge as inconsistent with Debtor's Books and Records	
LASALLE BROKERAGE AG ZURICH SWITZERLAND	4951	\$18,014.51		\$0.00 Expunge as inconsistent with Debtor's Books and Records	
LEBO CAPITAL MANAGEMENT LLC	12289	\$174,329.78		\$0.00 Expunge as inconsistent with Debtor's Books and Records	
LEO R BREITMAN	11591	\$0.00		\$0.00 Expunge as inconsistent with Debtor's Books and Records	
Li Ke Xiu	8740	\$1,196.88		\$0.00 Expunge as inconsistent with Debtor's Books and Records	
Li Ke Xiu	8742	\$188.67		\$0.00 Expunge as inconsistent with Debtor's Books and Records	
LUSIA GALAV	10920	\$100,339.97		\$0.00 Expunge as inconsistent with Debtor's Books and Records	
MANUEL OCHOA	226	\$20,171.73		\$0.00 Expunge as inconsistent with Debtor's Books and Records	
MAREK LAGA	264	\$2,920.83		\$0.00 Expunge as inconsistent with Debtor's Books and Records	
MARK AND LESLIE FARRAR	10909	\$453,702.55		\$0.00 Expunge as inconsistent with Debtor's Books and Records	
Mary Coogan	1734	\$500.00		\$0.00 Expunge as inconsistent with Debtor's Books and Records	
MASONIC MEDICAL	11787	\$3,600,000.00		\$0.00 Expunge as inconsistent with Debtor's Books and Records	
MERRILL LYNCH INTERNATIONAL ET AL	13023	\$0.00		\$0.00 Expunge as inconsistent with Debtor's Books and Records	
MERRILL LYNCH INTERNATIONAL ET AL	13052	\$0.00		\$0.00 Expunge as inconsistent with Debtor's Books and Records	
MICHAEL WILLNER	12006	\$7,942,226.00		\$0.00 Expunge as inconsistent with Debtor's Books and Records	
MILLENIUM TRUST CO LLC	10914	\$101,263.10		\$0.00 Expunge as inconsistent with Debtor's Books and Records	

D1
Expunge Claims as Inconsistent with Debtor's Books and Records
(For Purposes of 3rd Interim Distribution of Additional Property- REVISED December 19, 2007)

In re: Refco Capital Markets, LTD.
Case No. 05-60018

Name	Claim Number	Filed Claim Total	Modified Claim Total	Treatment	Previous Exhibit, If Modified
MORTEN SORENSEN	267	\$4,144.04		\$0.00 Expunge as inconsistent with Debtor's Books and Records	
NADER KAZEROONI	7305	\$2,250.95		\$0.00 Expunge as inconsistent with Debtor's Books and Records	
NATHAN GANTCHER	11577	\$0.00		\$0.00 Expunge as inconsistent with Debtor's Books and Records	
NIGN YANXIA	5259	\$0.00		\$0.00 Expunge as inconsistent with Debtor's Books and Records	
PANAMAX CAPITAL MANAGEMENT INC	12880	\$14,746.71		\$0.00 Expunge as inconsistent with Debtor's Books and Records	
PATRICIA A WILLIAMS	12523	\$363.52		\$0.00 Expunge as inconsistent with Debtor's Books and Records	
PATRICIA L TAN	2680	\$4,000.00		\$0.00 Expunge as inconsistent with Debtor's Books and Records	
PAUL O WEBB	10915	\$101,873.67		\$0.00 Expunge as inconsistent with Debtor's Books and Records	
Paul Wang	530	\$100.00		\$0.00 Expunge as inconsistent with Debtor's Books and Records	
PINNACLE PEAKS CAPITAL LLC	238	\$7,511.61		\$0.00 Expunge as inconsistent with Debtor's Books and Records	
RANDY JULIAN @	2191	\$10,708.95		\$0.00 Expunge as inconsistent with Debtor's Books and Records	
RANDY JULIAN @ IRA	2190	\$4,062.95		\$0.00 Expunge as inconsistent with Debtor's Books and Records	
REGINA INVESTMENTS	4535	\$146,000.00		\$0.00 Expunge as inconsistent with Debtor's Books and Records	
ROBERT BARTELL III	13743	\$0.00		\$0.00 Expunge as inconsistent with Debtor's Books and Records	
ROBERT V PRICE	12928	\$5,700.00		\$0.00 Expunge as inconsistent with Debtor's Books and Records	
ROBERTO SANCHEZ CANTILLANO	1815	\$4,956.00		\$0.00 Expunge as inconsistent with Debtor's Books and Records	
Ronald A Bernstein	10497	\$0.00		\$0.00 Expunge as inconsistent with Debtor's Books and Records	
SEUNG HEE DURKIN	10912	\$124,896.68		\$0.00 Expunge as inconsistent with Debtor's Books and Records	
SPHINX MANAGED FUTURES/ BEACH	1777	\$183,954.77		\$0.00 Expunge as inconsistent with Debtor's Books and Records	
Stockgroup Media	11117	\$2,040.75		\$0.00 Expunge as inconsistent with Debtor's Books and Records	
SUZANN K GEFFEN	10910	\$401,023.82		\$0.00 Expunge as inconsistent with Debtor's Books and Records	
SYDNEY R KNAFEL	11926	\$10,105,304.54		\$0.00 Expunge as inconsistent with Debtor's Books and Records	
THOMAS G DUST	10908	\$501,376.50		\$0.00 Expunge as inconsistent with Debtor's Books and Records	
THOMAS H LEE EQUITY (CAYMAN) FUND V LP	11596	\$0.00		\$0.00 Expunge as inconsistent with Debtor's Books and Records	
THOMAS H LEE EQUITY FUND V LP	11599	\$0.00		\$0.00 Expunge as inconsistent with Debtor's Books and Records	
THOMAS H LEE EQUITY FUND V LP	11602	\$0.00		\$0.00 Expunge as inconsistent with Debtor's Books and Records	
THOMAS H LEE PARALLEL FUND V LP	11593	\$0.00		\$0.00 Expunge as inconsistent with Debtor's Books and Records	
Tommy Hiet	266	\$246.07		\$0.00 Expunge as inconsistent with Debtor's Books and Records	
TRADING TECHNOLOGIES INTERNATIONAL INC	10784	\$38,850,000.00		\$0.00 Expunge as inconsistent with Debtor's Books and Records	
TRUSTEES OF MASONIC HALL & ASYLUM FUND ET AL	13229	\$34,860,937.00		\$0.00 Expunge as inconsistent with Debtor's Books and Records	
TSAI, TSAI-YUN	8867	\$577.03		\$0.00 Expunge as inconsistent with Debtor's Books and Records	
TSUNG HAN TSAI	8880	\$1,996.63		\$0.00 Expunge as inconsistent with Debtor's Books and Records	
VAN L AULD	433	\$372.00		\$0.00 Expunge as inconsistent with Debtor's Books and Records	
VICTOR FINK	10918	\$100,897.15		\$0.00 Expunge as inconsistent with Debtor's Books and Records	
GRAND TOTAL:		\$131,787,693.38	\$0.00		

In re: Refco Capital Markets, LTD.
Case No. 05-60018

D2
Late Filed Claims
(For Purposes of 3rd Interim Distribution of Additional Property- REVISED December 19, 2007)

Name	Claim Number	Filed Claim Total	Date Stamp on Proof of Claim	Modified Claim Total	Treatment	Previous Exhibit, If Modified
IN ACCORDANCE WITH TREATMENT PREVIOUSLY ORDERED						
BREAKWATER TRADING LLC	14144	\$551,735.71	9/26/2006	\$0.00	Expunge as late filed.	
COMPANIA DE PROFESIONALES DE B	13340	\$24,633.51	7/19/2006	\$0.00	Expunge as late filed.	
HUANG XI CHANG	13979	\$551.60	8/16/2006	\$0.00	Expunge as late filed.	
JIANG XUE SONG	13866	\$692.48	8/9/2006	\$0.00	Expunge as late filed.	
LI YI CHENG	13400	\$1,256.47	7/31/2006	\$0.00	Expunge as late filed.	
MOUSTAKAS MELETIOS & STYLIANI (MOUSTAKA)	13828	\$780.19	7/19/2006	\$0.00	Expunge as late filed.	
PENG GUO FU	13960	\$1,857.63	8/9/2006	\$0.00	Expunge as late filed.	
PIAO YIN HUA	13633	\$1,400.42	8/9/2006	\$0.00	Expunge as late filed.	
TAO XIA	13360	\$755.33	7/20/2006	\$0.00	Expunge as late filed.	
ZHANG QI	13632	\$198.87	8/9/2006	\$0.00	Expunge as late filed.	
GRAND TOTAL:		<u>\$583,862.21</u>		<u>\$0.00</u>		

In re: Reico Capital Markets, LTD.
Case No. 05-60018

D3
Duplicate and Amended/Superseded Claims
(For Purposes of 3rd Interim Distribution of Additional Property- REVISED December 19, 2007)

Name	Claim Number	Filed Claim Total	Remaining Claim Number	Remaining Filed Claim Total	Treatment	Previous Exhibit, If Modified
IN ACCORDANCE WITH TREATMENT PREVIOUSLY ORDERED						
AMERICAN PEGASUS PERPETUAL INCOME NTD PLUS	14253	\$149,914.48	10876	\$149,914.48	Expunge as duplicative, amended or superseded.	E1
ANNE MARIE SCHICK	423	\$0.00	4502	\$672,054.84	Expunge as duplicative, amended or superseded.	
Arboria Fund, Ltd	12415	\$900,000.00	32	\$900,000.00	Expunge as duplicative, amended or superseded.	E1
BAI HAO RAN	565	\$778.19	6235	\$768.19	Expunge as duplicative, amended or superseded.	
BANCO REFORMADOR SA	12995	\$0.00	13001	\$0.00	Expunge as duplicative, amended or superseded.	
BANCO UNO SA - EL SALVADOR	12999	\$0.00	13008	\$0.00	Expunge as duplicative, amended or superseded.	
BANCO UNO SA - NICARAGUA	12998	\$0.00	13004	\$0.00	Expunge as duplicative, amended or superseded.	
BANCO UNO SA - PANAMA	12997	\$0.00	13006	\$0.00	Expunge as duplicative, amended or superseded.	
Bancolumbia (Panama), S.A.	14197	\$4,952,829.00	6401	\$4,952,829.00	Expunge as duplicative, amended or superseded.	
BANCOVAL SA	11911	\$2,999,112.63	11910	\$2,999,112.63	Expunge as duplicative, amended or superseded.	
BARRINGTON FINANCIAL CORP	8035	\$119,344.00	8034	\$119,344.00	Expunge as duplicative, amended or superseded.	
BAYERISCHE HYPO-UND VEREINSBANK AG	10764	\$534,570.49	10782	\$534,570.49	Expunge as duplicative, amended or superseded.	
BECKENHAM TRADING CO IN	8542	\$250,000.00	8534	\$250,000.00	Expunge as duplicative, amended or superseded.	E1
BOSTON FINANS AS	14243	\$121,088.94	13741	\$0.00	Expunge as duplicative, amended or superseded.	
CAI YONG GANG	765	\$98.56	3856	\$98.56	Expunge as duplicative, amended or superseded.	
CAO HENG TAO	571	\$4,035.41	6241	\$4,035.41	Expunge as duplicative, amended or superseded.	
CAO HONG YU	601	\$1,856.65	3873	\$1,856.65	Expunge as duplicative, amended or superseded.	
CAO YAN QIU	6236	\$589.77	573	\$589.77	Expunge as duplicative, amended or superseded.	
CAO YE	925	\$2,040.00	3942	\$2,040.00	Expunge as duplicative, amended or superseded.	
CAPITAL RETURN INTERNATIONAL FUND LTD	926	\$7,394.09	3941	\$7,394.09	Expunge as duplicative, amended or superseded.	
CATOZZI, PAOLO	61	\$2,724,811.90	11436	\$1,374,811.78	Expunge as duplicative, amended or superseded.	
CEN, LING	14388	\$23,328.00	14396	\$23,328.00	Expunge as duplicative, amended or superseded.	E1
CHANG LIREN	800	\$98.27	4852	\$98.27	Expunge as duplicative, amended or superseded.	
CHEN AI PING	992	\$98.00	5255	\$99.00	Expunge as duplicative, amended or superseded.	
CHEN DE LIAN	912	\$101.77	3917	\$101.77	Expunge as duplicative, amended or superseded.	
CHEN HUI FEN	789	\$1,240.36	3884	\$1,240.36	Expunge as duplicative, amended or superseded.	
CHEN JIAN GE	816	\$3,152.66	3861	\$3,152.66	Expunge as duplicative, amended or superseded.	
CHEN JING	406	\$2,808.36	6036	\$3,370.92	Expunge as duplicative, amended or superseded.	
CHEN RUI FEN	779	\$80.66	4880	\$80.66	Expunge as duplicative, amended or superseded.	
CHEN SHU QUAN	2233	\$1,328.20	3907	\$1,328.20	Expunge as duplicative, amended or superseded.	
CHEN WAN PING	775	\$1,915.48	3875	\$1,915.48	Expunge as duplicative, amended or superseded.	E2
CHEN WEN TE	2067	\$43,207.95	4810	\$98,036.34	Expunge as duplicative, amended or superseded.	
CHEN XU CHENG	2084	\$78,157.38	3185	\$45,354.53	Expunge as duplicative, amended or superseded.	
CHEN YA MING	1613	\$526.24	3665	\$526.24	Expunge as duplicative, amended or superseded.	
CHEN ZHAO WEI	788	\$498.15	4884	\$498.15	Expunge as duplicative, amended or superseded.	
CHEN ZHI JIAN	5092	\$190.16	1258	\$380.32	Expunge as duplicative, amended or superseded.	
CHEN ZHI RONG	703	\$0.00	7283	\$1,403.02	Expunge as duplicative, amended or superseded.	
CHEN ZI LI	753	\$0.00	12652	\$199.04	Expunge as duplicative, amended or superseded.	
CHIANG, SU-CHEN	7282	\$49.72	7281	\$514.19	Expunge as duplicative, amended or superseded.	
CORPOREX INVESTMENT LLC	1387	\$15,604.05	5697	\$15,604.05	Expunge as duplicative, amended or superseded.	
CUI YING YU	10076	\$331,223.00	10077	\$331,223.00	Expunge as duplicative, amended or superseded.	E2
DAI WEI	2349	\$975.56	6417	\$975.56	Expunge as duplicative, amended or superseded.	
DAI WEI	2228	\$1,166.80	3938	\$1,166.80	Expunge as duplicative, amended or superseded.	
DAVID KACOWICZ AND DANIEL HAYMAN	2229	\$12,175.91	3939	\$12,175.91	Expunge as duplicative, amended or superseded.	
DENG JING BO	10366	\$24,570.29	10367	\$24,394.00	Expunge as duplicative, amended or superseded.	
	566	\$922.49	6025	\$923.37	Expunge as duplicative, amended or superseded.	

In re: Refco Capital Markets, LTD.
Case No. 05-60018

D3
Duplicate and Amended/Superseded Claims
(For Purposes of 3rd Interim Distribution of Additional Property- REVISED December 19, 2007)

Name	Claim Number	Filed Claim Total	Remaining Claim Number	Remaining Filed Claim Total	Treatment	Previous Exhibit, If Modified
DENG LEI	273	\$1,169.37	3013	\$1,169.37	Expunge as duplicative, amended or superseded.	
DENG XIAN QI	778	\$7,467.27	6255	\$7,467.27	Expunge as duplicative, amended or superseded.	
DENIZBANK A S	14359	\$332,743.00	11194	\$332,743.00	Expunge as duplicative, amended or superseded.	E1
DEUTSCHE BANK SECURITIES INC	12032	\$22,731,737.92	13832	\$22,731,737.92	Expunge as duplicative, amended or superseded.	
DING QIANG	581	\$1,030.51	3930	\$1,030.51	Expunge as duplicative, amended or superseded.	
DING, JIAN QING	798	\$344.26	4885	\$344.26	Expunge as duplicative, amended or superseded.	
DUAN XIAOXIONG	782	\$142.23	3882	\$142.23	Expunge as duplicative, amended or superseded.	
DUAN XIAOXIONG	783	\$4,049.44	3883	\$4,049.44	Expunge as duplicative, amended or superseded.	
FAN KAI	544	\$800.52	4842	\$800.52	Expunge as duplicative, amended or superseded.	
FENG GANG	14389	\$1,504.43	1001	\$1,504.43	Expunge as duplicative, amended or superseded.	E1
FENG HAI YANG	617	\$1,004.23	6250	\$1,004.23	Expunge as duplicative, amended or superseded.	
Filare limited	14327	\$0.00	7228	\$38,331,141.08	Expunge as duplicative, amended or superseded.	E1
GANG LI	918	\$1,153.18	6247	\$1,153.18	Expunge as duplicative, amended or superseded.	
GARY STECKEL	60	\$19,648.05	9856	\$17,331.46	Expunge as duplicative, amended or superseded.	
GEORGE KARAGEORGIOU	6714	\$417.00	6717	\$417.00	Expunge as duplicative, amended or superseded.	
GESHOA STRUCTURED FINANCE LTD	11443	\$9,560,708.00	14177	\$10,134,755.47	Expunge as duplicative, amended or superseded.	
GESVALORES S.A COMISIONISTA DE	6684	\$202,717.20	6863	\$202,717.20	Expunge as duplicative, amended or superseded.	
GONG ZHIHONG	437	\$403.80	4898	\$403.80	Expunge as duplicative, amended or superseded.	
GTC BANK INC	13274	\$0.00	13276	\$0.00	Expunge as duplicative, amended or superseded.	
GTC BANK INC	13276	\$0.00	13277	\$12,339,131.33	Expunge as duplicative, amended or superseded.	
GUO FENG	774	\$192.13	4864	\$192.13	Expunge as duplicative, amended or superseded.	
GUO HONGGANG	3885	\$1,814.89	922	\$2,116.09	Expunge as duplicative, amended or superseded.	
GUO JIE	7115	\$1,006.56	3421	\$1,006.56	Expunge as duplicative, amended or superseded.	
GUO SHANG FENG	516	\$2,333.75	8174	\$2,249.21	Expunge as duplicative, amended or superseded.	
GUO SHANG FENG	1275	\$578.49	8175	\$752.35	Expunge as duplicative, amended or superseded.	
HAN FANG	2227	\$322.85	4873	\$322.85	Expunge as duplicative, amended or superseded.	
HAN MING FANG	1280	\$16,060.16	4701	\$16,060.16	Expunge as duplicative, amended or superseded.	
HAN ZHENG SHUN TAN XIU LING	591	\$926.13	3867	\$926.13	Expunge as duplicative, amended or superseded.	
HAO WANG	814	\$8,110.61	3927	\$8,110.61	Expunge as duplicative, amended or superseded.	
HAO ZHEN DONG	363	\$21,288.92	11010	\$21,288.92	Expunge as duplicative, amended or superseded.	
HE XUAN	748	\$101.49	4124	\$101.49	Expunge as duplicative, amended or superseded.	
HE YUAN LU	11026	\$199.11	5267	\$199.11	Expunge as duplicative, amended or superseded.	
HE ZHI	991	\$134.47	5261	\$134.47	Expunge as duplicative, amended or superseded.	
HONG LI YI	6246	\$870.86	920	\$978.28	Expunge as duplicative, amended or superseded.	
HONG WEI LIN	881	\$5,798.34	4349	\$5,798.34	Expunge as duplicative, amended or superseded.	
HOU WEI WEI	451	\$1,469.36	5284	\$1,469.36	Expunge as duplicative, amended or superseded.	
HOXSIN BUSSAN CO LTD	101	\$866,477.20	6221	\$863,709.24	Expunge as duplicative, amended or superseded.	
HSU CHAO TANG	2088	\$47,315.91	2762	\$47,315.91	Expunge as duplicative, amended or superseded.	
HSU CHAO TANG	5307	\$47,315.91	2762	\$47,315.91	Expunge as duplicative, amended or superseded.	
HSU MI-YING	2066	\$56,772.33	4809	\$129,496.98	Expunge as duplicative, amended or superseded.	
HUANG JIA HAO	755	\$524.90	7345	\$524.90	Expunge as duplicative, amended or superseded.	
HUANG JIANCHUAN	576	\$450.00	4861	\$450.00	Expunge as duplicative, amended or superseded.	
HUANG NONG XIAN	924	\$518.84	3879	\$518.84	Expunge as duplicative, amended or superseded.	
HUANG QIANXIN HEYUAN LU	5292	\$3,771.01	11029	\$3,789.91	Expunge as duplicative, amended or superseded.	
HUANG WEIDONG	14390	\$2,089.93	1002	\$2,089.93	Expunge as duplicative, amended or superseded.	
INS BANCREDITO VALORES PUESTO DE BOLSA S A	5045	\$1,481,233.27	13906	\$1,481,233.27	Expunge as duplicative, amended or superseded.	E1
IXIS CORPORATE & INVESTMENT BANK	14126	\$4,672,994.00	11909	\$4,672,994.00	Expunge as duplicative, amended or superseded.	
JI KAN	414	\$99.72	3888	\$99.72	Expunge as duplicative, amended or superseded.	

In re: Refco Capital Markets, LTD.
Case No. 05-60018

D3
Duplicate and Amended/Superseded Claims
(For Purposes of 3rd Interim Distribution of Additional Property- REVISED December 19, 2007)

Name	Claim Number	Filed Claim Total	Remaining Claim Number	Remaining Filed Claim Total	Treatment	Previous Exhibit, If Modified
JIANG QUAN	603	\$128.60	3928	\$128.60	Expunge as duplicative, amended or superseded.	
JIANG SHUANG SHENG	620	\$1,733.26	6244	\$1,733.26	Expunge as duplicative, amended or superseded.	
JIANG YONG	796	\$420.01	4862	\$420.01	Expunge as duplicative, amended or superseded.	
JIN CHEN	1385	\$65,174.10	4284	\$65,174.10	Expunge as duplicative, amended or superseded.	
JIN JI SHAN	639	\$1,346.20	2755	\$1,346.20	Expunge as duplicative, amended or superseded.	
JIN PENG	993	\$99.43	5263	\$99.43	Expunge as duplicative, amended or superseded.	
JIN SHAN	2733	\$3,240.59	1006	\$3,240.59	Expunge as duplicative, amended or superseded.	
JIN YONG JI	771	\$893.36	4879	\$893.36	Expunge as duplicative, amended or superseded.	
JU LEI	1132	\$0.00	5651	\$199.63	Expunge as duplicative, amended or superseded.	
JU XIAO BIN	602	\$7,020.00	3936	\$7,020.00	Expunge as duplicative, amended or superseded.	
KANG YONG QIANG	1620	\$111.50	3848	\$111.50	Expunge as duplicative, amended or superseded.	
KANG YONG QIANG	1621	\$1,216.94	3849	\$1,216.94	Expunge as duplicative, amended or superseded.	
KONG HUI	1388	\$2,557.21	5436	\$2,557.21	Expunge as duplicative, amended or superseded.	
LAWRENCE ROEDL	14332	\$41,376.26	700040	\$41,376.00	Expunge as duplicative, amended or superseded.	
LE ZE FANG	589	\$199.60	3929	\$199.60	Expunge as duplicative, amended or superseded.	E1
LEE, YING-HSUAN	2085	\$16,960.19	5692	\$20,912.83	Expunge as duplicative, amended or superseded.	
LI FENG	795	\$1,765.10	4867	\$1,765.10	Expunge as duplicative, amended or superseded.	
LI FULI	449	\$893.72	5285	\$893.72	Expunge as duplicative, amended or superseded.	
LI HUA	1616	\$481.54	3668	\$481.54	Expunge as duplicative, amended or superseded.	
LI HUI	1614	\$1,010.10	3681	\$1,010.10	Expunge as duplicative, amended or superseded.	
LI JIN BAO	595	\$3,677.52	3931	\$3,677.52	Expunge as duplicative, amended or superseded.	
LI NING	4629	\$1,309.60	5135	\$1,309.60	Expunge as duplicative, amended or superseded.	
LI SUPING	5262	\$0.00	3260	\$99.00	Expunge as duplicative, amended or superseded.	
LI TIAN HONG	1509	\$1,222.23	3923	\$1,222.23	Expunge as duplicative, amended or superseded.	
LI WEN	911	\$166.00	3889	\$166.00	Expunge as duplicative, amended or superseded.	
LI YAN	995	\$330.24	5258	\$330.24	Expunge as duplicative, amended or superseded.	
LI YONG FU	702	\$0.00	9598	\$200.08	Expunge as duplicative, amended or superseded.	
LIAO JUAN MIN	465	\$1,104.95	4174	\$1,104.95	Expunge as duplicative, amended or superseded.	
LIN A LONG	1772	\$8,870.40	3352	\$8,870.40	Expunge as duplicative, amended or superseded.	
LIN XU TIAN	1281	\$6,068.70	4428	\$6,068.70	Expunge as duplicative, amended or superseded.	
LIN YING	1774	\$9,841.07	3347	\$9,841.07	Expunge as duplicative, amended or superseded.	
LIN ZHI HAO	3314	\$530.40	4043	\$530.40	Expunge as duplicative, amended or superseded.	
Liu Bing	3904	\$9,148.97	747	\$7,887.86	Expunge as duplicative, amended or superseded.	
LIU FENG	2241	\$1,617.94	3924	\$1,617.94	Expunge as duplicative, amended or superseded.	
LIU FENG CHENG	609	\$104.45	4866	\$104.45	Expunge as duplicative, amended or superseded.	
LIU GE	2138	\$2,302.54	3878	\$2,302.54	Expunge as duplicative, amended or superseded.	
LIU JIE	803	\$600.49	4860	\$600.49	Expunge as duplicative, amended or superseded.	
LIU MIN MING	590	\$1,924.87	3877	\$1,924.87	Expunge as duplicative, amended or superseded.	
LIU QING	596	\$49.16	3865	\$49.16	Expunge as duplicative, amended or superseded.	
LIU SHU PING	409	\$3,209.33	4126	\$3,209.33	Expunge as duplicative, amended or superseded.	
LIU SHU PING	422	\$3,209.33	4126	\$3,209.33	Expunge as duplicative, amended or superseded.	
LIU SHU PING	481	\$3,209.33	4126	\$3,209.33	Expunge as duplicative, amended or superseded.	
LIU WEI HUA	5184	\$2,881.19	873	\$3,773.88	Expunge as duplicative, amended or superseded.	
LIU XIU MIN	588	\$2,620.00	3890	\$2,620.00	Expunge as duplicative, amended or superseded.	
LIU YI	695	\$155.72	5743	\$155.72	Expunge as duplicative, amended or superseded.	
LIU ZHAO FENG	6923	\$1,602.32	9017	\$801.18	Expunge as duplicative, amended or superseded.	
LIU ZIYANG	916	\$49.02	3858	\$49.02	Expunge as duplicative, amended or superseded.	
LIVING WATER FUND LP A DELAWARE LIMITED PARTNERSHIP	10496	\$2,503,670.00	10495	\$1,453,670.00	Expunge as duplicative, amended or superseded.	

In re: Refco Capital Markets, LTD.
Case No. 05-60018

D3
Duplicate and Amended/Superseded Claims
(For Purposes of 3rd Interim Distribution of Additional Property- REVISED December 19, 2007)

Name	Claim Number	Filed Claim Total	Remaining Claim Number	Remaining Filed Claim Total	Treatment	Previous Exhibit, If Modified
LU YING	815	\$99.33	3897	\$99.33	Expunge as duplicative, amended or superseded.	
LU ZHAO HAI	4294	\$456.24	4288	\$456.24	Expunge as duplicative, amended or superseded.	
LU ZHAO HAI	4295	\$411.98	4287	\$411.98	Expunge as duplicative, amended or superseded.	
LUO XIAO HANG	583	\$1,292.08	3847	\$1,292.08	Expunge as duplicative, amended or superseded.	
MAI RUI HE	915	\$745.98	3860	\$745.98	Expunge as duplicative, amended or superseded.	
MAO YU HONG	575	\$3,669.42	3862	\$3,669.42	Expunge as duplicative, amended or superseded.	
MENG YONG	2059	\$1,888.86	6623	\$1,888.86	Expunge as duplicative, amended or superseded.	
MIAO JIAN FEN	1508	\$2,016.96	3880	\$2,016.96	Expunge as duplicative, amended or superseded.	
NKB INVESTMENTS LTD	116	\$26,826,222.59	9131	\$11,303,265.51	Expunge as duplicative, amended or superseded.	
NOMURA INTERNATIONAL PLC	14125	\$1,466,696.00	11906	\$1,406,696.00	Expunge as duplicative, amended or superseded.	
NORTHSTAR FUND LLC	10846	\$1,023,688.02	10845	\$1,023,688.02	Expunge as duplicative, amended or superseded.	
PAN DONG	378	\$2,940.00	6245	\$2,940.00	Expunge as duplicative, amended or superseded.	
PAN JU ZHEN	582	\$4,075.42	3914	\$4,075.42	Expunge as duplicative, amended or superseded.	
PAN YONG QUAN	785	\$123.91	3896	\$123.91	Expunge as duplicative, amended or superseded.	
PAN YU	11027	\$319.29	5337	\$319.29	Expunge as duplicative, amended or superseded.	
PLATINUM CAPITAL FUND	14366	\$0.00	10112	\$4,359,293.39	Expunge as duplicative, amended or superseded.	E1
POWAY INVESTMENTS INC	14369	\$0.00	10118	\$1,234,382.72	Expunge as duplicative, amended or superseded.	E1
QI JIAN JIN	1622	\$5,538.95	3852	\$5,538.95	Expunge as duplicative, amended or superseded.	
QI LI MING	2232	\$6,356.53	3909	\$6,356.53	Expunge as duplicative, amended or superseded.	
QIAN ZHI QIANG	277	\$1,014.17	4469	\$1,014.17	Expunge as duplicative, amended or superseded.	
QIU YUAN WU	809	\$1,831.34	3919	\$1,831.34	Expunge as duplicative, amended or superseded.	
QU NING	696	\$303.68	3799	\$303.68	Expunge as duplicative, amended or superseded.	
REN GANG	443	\$4,469.36	4532	\$4,469.36	Expunge as duplicative, amended or superseded.	
RIDGEWAY PARTNERS	14368	\$0.00	10117	\$1,246,712.69	Expunge as duplicative, amended or superseded.	E1
RPM RISK & PORTFOLIO MANAGEMENT AB	9555	\$33,677.21	9568	\$33,677.21	Expunge as duplicative, amended or superseded.	
RUAN JING JING	568	\$20,000.00	6257	\$20,000.00	Expunge as duplicative, amended or superseded.	
RUAN JING JING	698	\$20,000.00	6257	\$20,000.00	Expunge as duplicative, amended or superseded.	
RUI LI	502	\$26,835.51	5124	\$26,835.51	Expunge as duplicative, amended or superseded.	
RW EDWARDS	14384	\$97,425.06	14329	\$97,425.06	Expunge as duplicative, amended or superseded.	E1
SAEED ABDULRAHMAN ALQAHTANI	11571	\$5,864,557.97	11415	\$6,864,557.97	Expunge as duplicative, amended or superseded.	
SCHICK ANNE MARIE	5819	\$0.00	4502	\$672,054.84	Expunge as duplicative, amended or superseded.	
SHEN JUN MIN	410	\$7,222.40	4125	\$7,222.40	Expunge as duplicative, amended or superseded.	
SHEN JUN MIN	421	\$7,222.40	4125	\$7,222.40	Expunge as duplicative, amended or superseded.	
SHEN JUN MIN	444	\$7,222.40	4125	\$7,222.40	Expunge as duplicative, amended or superseded.	
SHEN JUN MIN	480	\$7,222.40	4125	\$7,222.40	Expunge as duplicative, amended or superseded.	
SHEN QING YAN	286	\$5,507.30	5197	\$5,507.30	Expunge as duplicative, amended or superseded.	
SHEN XIAO XIONG	616	\$1,202.50	3937	\$1,202.50	Expunge as duplicative, amended or superseded.	
SHI GAO WEI	4857	\$103.00	615	\$103.05	Expunge as duplicative, amended or superseded.	
SHI ZHI YONG	1244	\$1,532.06	5118	\$1,532.06	Expunge as duplicative, amended or superseded.	
SONG BAO ZHU	614	\$1,397.91	4855	\$1,397.91	Expunge as duplicative, amended or superseded.	
SOUTH FINANCIAL SERVICES CORP	11842	\$961.10	11841	\$961.10	Expunge as duplicative, amended or superseded.	
SU GUANG SHENG	749	\$5,962.10	4121	\$5,962.10	Expunge as duplicative, amended or superseded.	
SU YU HUAN	569	\$7,104.03	5712	\$7,104.03	Expunge as duplicative, amended or superseded.	
SUI RONG HU	464	\$1,973.58	7130	\$1,973.58	Expunge as duplicative, amended or superseded.	
SUN GUANG XIU	610	\$150.00	6251	\$150.00	Expunge as duplicative, amended or superseded.	
SUN WEI JIE	1628	\$9,629.12	6615	\$9,629.12	Expunge as duplicative, amended or superseded.	
SUN XIAO	802	\$5,071.42	6240	\$5,071.42	Expunge as duplicative, amended or superseded.	
TAN YUN	352	\$8,005.51	7119	\$8,005.51	Expunge as duplicative, amended or superseded.	

In re: Refco Capital Markets, LTD.
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D3
Duplicate and Amended/Superseded Claims
(For Purposes of 3rd Interim Distribution of Additional Property- REVISED December 19, 2007)

Name	Claim Number	Filed Claim Total	Remaining Claim Number	Remaining Filed Claim Total	Treatment	Previous Exhibit, If Modified
TANG ZHENMIN	4186	\$1,500.49	5341	\$1,500.49	Expunge as duplicative, amended or superseded.	
TIAN MING JIE	1617	\$725.26	3680	\$725.26	Expunge as duplicative, amended or superseded.	
TIAN WENLING	772	\$391.62	4881	\$391.62	Expunge as duplicative, amended or superseded.	
TRANSCOM BANK (BARBADOS) LTD	12996	\$0.00	13912	\$10,676,536.47	Expunge as duplicative, amended or superseded.	
WANG BAOXING	5256	\$100.04	994	\$101.00	Expunge as duplicative, amended or superseded.	
WANG HAI LIAN	345	\$59.49	4253	\$59.49	Expunge as duplicative, amended or superseded.	
WANG HUA LI	597	\$629.18	3864	\$629.18	Expunge as duplicative, amended or superseded.	
WANG JUXING	1005	\$9,097.20	4304	\$9,097.20	Expunge as duplicative, amended or superseded.	
Wang Li Min	3866	\$1,770.76	594	\$885.38	Expunge as duplicative, amended or superseded.	
WANG LI PING	871	\$126,023.30	4771	\$126,023.30	Expunge as duplicative, amended or superseded.	
WANG MIN	598	\$286.38	3868	\$286.38	Expunge as duplicative, amended or superseded.	
WANG PEI YAN	574	\$49.31	6238	\$49.31	Expunge as duplicative, amended or superseded.	
WANG WEIXING	14391	\$2,976.26	1003	\$2,976.26	Expunge as duplicative, amended or superseded.	
WANG XIAO DONG	1626	\$99.71	3901	\$806.79	Expunge as duplicative, amended or superseded.	E1
WANG XIAO HAN	564	\$49.30	3881	\$49.30	Expunge as duplicative, amended or superseded.	
WANG XIAO ZHI	1615	\$1,028.88	3667	\$1,028.88	Expunge as duplicative, amended or superseded.	
WANG YAO LIA	766	\$49.85	4863	\$49.85	Expunge as duplicative, amended or superseded.	
WANG YING HUI	921	\$580.00	3859	\$580.00	Expunge as duplicative, amended or superseded.	
WANG YONG	813	\$5,980.47	4858	\$5,980.47	Expunge as duplicative, amended or superseded.	
WANG YONGFENG	1004	\$1,283.03	5101	\$1,283.03	Expunge as duplicative, amended or superseded.	
WANG YU HUA	2133	\$285.00	3920	\$280.00	Expunge as duplicative, amended or superseded.	
WEI KAI	2462	\$1,531.44	4227	\$1,531.44	Expunge as duplicative, amended or superseded.	
WEI XIA	3075	\$99.54	4875	\$99.64	Expunge as duplicative, amended or superseded.	
WEI XIN DING	1016	\$967.54	5289	\$967.54	Expunge as duplicative, amended or superseded.	
WEN XIU YIN	812	\$99.40	4854	\$99.40	Expunge as duplicative, amended or superseded.	
WINTERBOTHAM TRUST CO LTD	10352	\$550,735.00	10431	\$550,735.00	Expunge as duplicative, amended or superseded.	
WU HAO	292	\$993.70	2451	\$993.70	Expunge as duplicative, amended or superseded.	
WU HAO	294	\$999.84	2450	\$999.84	Expunge as duplicative, amended or superseded.	
XI HUI HONG	4183	\$0.00	6547	\$1,264.19	Expunge as duplicative, amended or superseded.	
XI HUI HONG	6013	\$1,264.19	6547	\$1,264.19	Expunge as duplicative, amended or superseded.	
XI HUI PING	4181	\$98.20	6545	\$98.20	Expunge as duplicative, amended or superseded.	
XI HUI PING	6010	\$98.20	6545	\$98.20	Expunge as duplicative, amended or superseded.	
XI WEI QIN	2655	\$99.36	6546	\$99.36	Expunge as duplicative, amended or superseded.	
XI WEI QIN	6018	\$99.36	6546	\$99.36	Expunge as duplicative, amended or superseded.	
XING JIAN CAI	2025	\$12,052.49	4425	\$12,052.49	Expunge as duplicative, amended or superseded.	
XING JIAN CAI	4424	\$18,248.06	2026	\$18,248.06	Expunge as duplicative, amended or superseded.	
XINGANG MAO	355	\$1,669.39	5730	\$1,669.39	Expunge as duplicative, amended or superseded.	
XIONG XIAO GANG	622	\$1,691.43	3934	\$1,691.43	Expunge as duplicative, amended or superseded.	
XU BEI	640	\$9,030.81	4726	\$9,030.81	Expunge as duplicative, amended or superseded.	
XU BEI	3045	\$9,030.81	4726	\$9,030.81	Expunge as duplicative, amended or superseded.	
XU BIN	613	\$20,990.56	3916	\$20,990.56	Expunge as duplicative, amended or superseded.	
XU DONG	343	\$4,956.66	6548	\$4,956.66	Expunge as duplicative, amended or superseded.	
XU JIANG	236	\$19,998.75	3651	\$19,998.75	Expunge as duplicative, amended or superseded.	
XU YU	2137	\$1,207.25	3850	\$1,207.25	Expunge as duplicative, amended or superseded.	
XUE JIA JIA	2231	\$8,405.48	3905	\$8,405.48	Expunge as duplicative, amended or superseded.	
XUE JIA JIA	2463	\$8,405.48	3905	\$8,405.48	Expunge as duplicative, amended or superseded.	
XUN GUANG TAO	1389	\$1,603.59	6466	\$1,603.59	Expunge as duplicative, amended or superseded.	
YANG JING WEI	3180	\$3,728.44	9755	\$3,728.44	Expunge as duplicative, amended or superseded.	

In re: Refco Capital Markets, LTD.
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D3
Duplicate and Amended/Superseded Claims
(For Purposes of 3rd Interim Distribution of Additional Property- REVISED December 19, 2007)

Name	Claim Number	Filed Claim Total	Remaining Claim Number	Remaining Filed Claim Total	Treatment	Previous Exhibit, If Modified
YANG MING YING	562	\$8,801.16	6233	\$8,801.16	Expunge as duplicative, amended or superseded.	
YANG SUI	5903	\$1,940.29	515	\$2,003.62	Expunge as duplicative, amended or superseded.	
YANG YI XIA	817	\$518.87	3857	\$518.87	Expunge as duplicative, amended or superseded.	
YAO XIANNAN	3886	\$99.70	773	\$49.85	Expunge as duplicative, amended or superseded.	
YAO XUE YUAN	619	\$774.27	6248	\$774.27	Expunge as duplicative, amended or superseded.	
YE YONG LI	263	\$1,041.81	5208	\$1,041.81	Expunge as duplicative, amended or superseded.	
YIN BO	2072	\$1,616.24	5734	\$1,007.08	Expunge as duplicative, amended or superseded.	
YING ZHU ZHENG	1739	\$7,600.20	4700	\$7,600.20	Expunge as duplicative, amended or superseded.	
YU BINGHUI	999	\$20,079.83	5280	\$20,079.83	Expunge as duplicative, amended or superseded.	
YU GUO QING	6962	\$826.22	6830	\$826.22	Expunge as duplicative, amended or superseded.	
YU HAI LONG	5257	\$0.00	1011	\$99.00	Expunge as duplicative, amended or superseded.	
YU HUA HUANG	4423	\$6,095.15	1738	\$6,095.13	Expunge as duplicative, amended or superseded.	
YU XIAO JING	870	\$38,776.69	4772	\$38,776.69	Expunge as duplicative, amended or superseded.	
ZENG GUANG TONG	1624	\$3,475.90	3894	\$3,475.90	Expunge as duplicative, amended or superseded.	
ZHANG BING HE	2998	\$1,646.74	6070	\$1,646.74	Expunge as duplicative, amended or superseded.	
ZHANG CHAO	822	\$99.61	3854	\$147.35	Expunge as duplicative, amended or superseded.	
ZHANG CHAOLIN	578	\$5,029.33	4853	\$5,029.33	Expunge as duplicative, amended or superseded.	
ZHANG CHUN MING	2135	\$421.65	3851	\$421.65	Expunge as duplicative, amended or superseded.	
ZHANG HONG HUA	1507	\$48.12	3926	\$48.12	Expunge as duplicative, amended or superseded.	
ZHANG JINFENG	1000	\$12,258.04	5297	\$12,258.04	Expunge as duplicative, amended or superseded.	
ZHANG LEI	572	\$1,100.78	3863	\$1,100.78	Expunge as duplicative, amended or superseded.	
ZHANG LEI	1510	\$2,340.80	3872	\$2,340.80	Expunge as duplicative, amended or superseded.	
ZHANG LEI	5254	\$0.00	990	\$98.00	Expunge as duplicative, amended or superseded.	
ZHANG QI	5253	\$0.00	987	\$98.00	Expunge as duplicative, amended or superseded.	
ZHANG QING RONG	2226	\$1,908.91	4872	\$1,908.91	Expunge as duplicative, amended or superseded.	
ZHANG RONG XIU	11028	\$4,972.32	5266	\$4,972.32	Expunge as duplicative, amended or superseded.	
ZHANG WEN JUN	692	\$7,815.69	4202	\$7,815.69	Expunge as duplicative, amended or superseded.	
ZHANG WEN JUN	1375	\$7,815.69	4202	\$7,815.69	Expunge as duplicative, amended or superseded.	
ZHANG WEN JUN	3041	\$7,815.69	4202	\$7,815.69	Expunge as duplicative, amended or superseded.	
ZHANG YA QIN	1618	\$1,827.24	3869	\$1,827.24	Expunge as duplicative, amended or superseded.	
ZHANG YIM MIN	821	\$49.06	3855	\$49.53	Expunge as duplicative, amended or superseded.	
ZHANG YUE HUA	1623	\$2,184.97	3891	\$2,184.97	Expunge as duplicative, amended or superseded.	
ZHANG ZHE NING	997	\$787.61	5275	\$927.52	Expunge as duplicative, amended or superseded.	
ZHANG ZHE NING	998	\$927.52	5275	\$927.52	Expunge as duplicative, amended or superseded.	
ZHANG ZHONG ZHI	777	\$10,111.28	3921	\$10,111.28	Expunge as duplicative, amended or superseded.	
ZHAO CHENG	5759	\$713.65	6991	\$726.65	Expunge as duplicative, amended or superseded.	
ZHAO CHENG	6301	\$726.65	6991	\$726.65	Expunge as duplicative, amended or superseded.	
ZHAO QIAN	810	\$527.62	4886	\$527.62	Expunge as duplicative, amended or superseded.	
ZHAO YONG	818	\$4,256.33	4856	\$4,256.33	Expunge as duplicative, amended or superseded.	
ZHENG FANG	786	\$320.88	4865	\$320.88	Expunge as duplicative, amended or superseded.	
ZHENG ZHI GANG	599	\$912.87	3871	\$912.87	Expunge as duplicative, amended or superseded.	
ZHENG ZHONG	4634	\$4,999.26	4646	\$4,999.26	Expunge as duplicative, amended or superseded.	
ZHOU DONG HONG	2544	\$171.01	3666	\$171.01	Expunge as duplicative, amended or superseded.	
ZHOU PING	794	\$51.88	4887	\$305.28	Expunge as duplicative, amended or superseded.	
ZHOU QI CHENG	560	\$2,792.54	6239	\$2,792.54	Expunge as duplicative, amended or superseded.	
ZHOU SHI LIN	1224	\$272.77	6616	\$272.77	Expunge as duplicative, amended or superseded.	
ZHOU WEN LI	1638	\$0.00	4344	\$675.20	Expunge as duplicative, amended or superseded.	
ZHOU YONG JUN	2230	\$2,021.20	3925	\$2,021.20	Expunge as duplicative, amended or superseded.	

In re: Refco Capital Markets, LTD.
Case No. 05-60018

D3
Duplicate and Amended/Superseded Claims
(For Purposes of 3rd Interim Distribution of Additional Property- REVISED December 19, 2007)

Name	Claim Number	Filed Claim Total	Remaining Claim Number	Remaining Filed Claim Total	Treatment	Previous Exhibit, If Modified
ZHOU YOU	561	\$757.49	6242	\$757.49	Expunge as duplicative, amended or superseded.	
ZHU HAI PING	586	\$2,229.42	4869	\$2,229.42	Expunge as duplicative, amended or superseded.	
ZHU WEN JING	2449	\$1,017.16	4905	\$1,017.16	Expunge as duplicative, amended or superseded.	
ZHUANG PIN	793	\$99.09	3900	\$99.09	Expunge as duplicative, amended or superseded.	
ZOU PENG	618	\$214.43	6249	\$214.43	Expunge as duplicative, amended or superseded.	
GRAND TOTAL:		<u>\$82,555,560.50</u>		<u>\$135,164,630.75</u>		

E1
Claims Not Addressed by This Motion
(For Purposes of 3rd Interim Distribution of Additional Property- REVISED December 19, 2007)

In re: Refco Capital Markets, LTD.
Case No. 05-60018

Name	Claim Number	Filed Claim Total	Type of Claim	Treatment	Previous Exhibit, If Modified
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IN ACCORDANCE WITH TREATMENT PREVIOUSLY ORDERED

BANCOVAL SA	11910	\$175,507.03	SC	Subject to separate objection	
GESVALORES S.A COMISIONISTA DE	6684	\$202,717.20	SC	Subject to separate objection	
Minglewood Investments, LLC	1679	\$2,796,619.00	SC	Subject to separate objection	
SUBTOTAL:		<u>\$3,174,843.23</u>			

SUPPLEMENTAL CLAIMS ADDED FOR PURPOSES
OF THIRD INTERIM DISTRIBUTION OF ADDITIONAL PROPERTY

FOREX CAPITAL MANAGEMENT	12466	\$27,289.72	FX	Subject to separate objection	
SUBTOTAL:		<u>\$27,289.72</u>			

IN ACCORDANCE WITH TREATMENT PREVIOUSLY ORDERED

BANCOVAL SA	11910	\$2,823,605.60	FX	Subject to separate objection	
BRADLEY C REIFLER	14124	\$5,879,838.53	FX	Subject to separate objection	
DEUTSCHE BANK AG	11253	\$10,631,194.68	FX	Subject to separate objection	
* GRANT THORNTON LLP	11536	\$3,042,804.23	FX	Subject to separate objection	
REIFLER CAPITAL ADVISORS	11125	\$323,581.29	FX	Subject to separate objection	
1* TONE N GRANT	10479	\$0.00		Subject to separate objection	
1* TONE N GRANT	10491	\$0.00		Subject to separate objection	
SUBTOTAL:		<u>\$22,701,024.33</u>			
GRAND TOTAL:		<u>\$25,903,157.28</u>			

NOTE: For purposes of calculation of reserves, claims on this exhibit have been denoted to reflect whether a contribution will be made to the RCM Disputed Claims Reserve at the Securities Customer Distribution Percentage ("SC") or the FX/Unsecured Distribution Percentage ("FX").

¹ Filed claim amount estimated at \$0 for allowance, reserve and distribution purposes, by agreement with creditor.

* Claimant did not provide the RCM Plan Administrator with an executed RCM Related Claim Subordination Form, and therefore is not eligible to receive certain Additional Property.

In re: Refco Capital Markets, LTD.
Case No. 05-60018

E2
FXA Claims Asserted Against RCM
 (For Purposes of 3rd Interim Distribution of Additional Property- REVISED December 19, 2007)

Name	Claim Number	Filed Claim Total	Treatment	Previous Exhibit, If Modified
IN ACCORDANCE WITH TREATMENT PREVIOUSLY ORDERED				
ADVANTAGE GFC	255	\$510,080.71	Subject to pending reclassification and disposition as FXA creditor.	
ALEKSANDAR LUCIC	4838	\$167.91	Subject to pending reclassification and disposition as FXA creditor.	
alon mirkin	1704	\$206,220.77	Subject to pending reclassification and disposition as FXA creditor.	
ASM CAPITAL	13870	\$101,925.46	Subject to pending reclassification and disposition as FXA creditor.	
ASM CAPITAL AS ASSIGNEE	216	\$50,104.30	Subject to pending reclassification and disposition as FXA creditor.	
ASM CAPITAL AS ASSIGNEE	718	\$62,045.42	Subject to pending reclassification and disposition as FXA creditor.	
ASM CAPITAL AS ASSIGNEE FOR	143	\$24,387.54	Subject to pending reclassification and disposition as FXA creditor.	
ASM CAPITAL AS ASSIGNEE FOR	215	\$102,409.73	Subject to pending reclassification and disposition as FXA creditor.	
ASM CAPITAL AS ASSIGNEE FOR ARNAUD KARSENTI	144	\$23,143.31	Subject to pending reclassification and disposition as FXA creditor.	
ASM CAPITAL AS ASSIGNEE FOR RODNEY WERNER	13868	\$30,829.32	Subject to pending reclassification and disposition as FXA creditor.	
CATHERINE COURTNEY DAWSON	4110	\$8,064.98	Subject to pending reclassification and disposition as FXA creditor.	
CHARLES DAWSON	4106	\$8,066.06	Subject to pending reclassification and disposition as FXA creditor.	
Christopher Drozjock	12731	\$2,883.00	Subject to pending reclassification and disposition as FXA creditor.	
DANIEL KACZKA AND LILIANA BERGER	10440	\$23,474.94	Subject to pending reclassification and disposition as FXA creditor.	
DONG JINAN	1240	\$755.97	Subject to pending reclassification and disposition as FXA creditor.	
EMERGING STRATEGIES FUND LP	7232	\$921,252.22	Subject to pending reclassification and disposition as FXA creditor.	
FREDERICK JAY YAFFE	504	\$5,278.00	Subject to pending reclassification and disposition as FXA creditor.	
GERALD N GILBERG	4109	\$55,881.02	Subject to pending reclassification and disposition as FXA creditor.	
HAIN CAPITAL HOLDINGS LLC	95	\$852,559.00	Subject to pending reclassification and disposition as FXA creditor.	
HAIN CAPITAL HOLDINGS LLC	123	\$547,781.49	Subject to pending reclassification and disposition as FXA creditor.	
HUGO AREZO AND VERONICA ALOY	10436	\$15,107.51	Subject to pending reclassification and disposition as FXA creditor.	
JACKSON TRADERS CORPORATION	4914	\$66,745.35	Subject to pending reclassification and disposition as FXA creditor.	
JAMES KOLSRUD	6607	\$20,150.49	Subject to pending reclassification and disposition as FXA creditor.	
JAMES M MAYER	9661	\$9,553.17	Subject to pending reclassification and disposition as FXA creditor.	
Jeffrey Wischhover	1107	\$22,810.76	Subject to pending reclassification and disposition as FXA creditor.	
JOE JURIC	1377	\$64,021.93	Subject to pending reclassification and disposition as FXA creditor.	
JOHN ENG	13938	\$44,366.70	Subject to pending reclassification and disposition as FXA creditor.	
JOHN HULLS	5975	\$10,682.80	Subject to pending reclassification and disposition as FXA creditor.	
KWAME J CAMPOS RODRIGUEZ	9753	\$228.63	Subject to pending reclassification and disposition as FXA creditor.	
LAURA ELIZABETH HARPER	3730	\$8,064.98	Subject to pending reclassification and disposition as FXA creditor.	
MARIJAN KOREN	342	\$13,662.15	Subject to pending reclassification and disposition as FXA creditor.	
MARY JEAN MILES	4048	\$8,064.98	Subject to pending reclassification and disposition as FXA creditor.	
MELISSA PAIGE DAWSON	3755	\$8,064.98	Subject to pending reclassification and disposition as FXA creditor.	
MICHAEL ANTHONY MONG	10917	\$100,611.00	Subject to pending reclassification and disposition as FXA creditor.	
NICHOLAS KREEKON	424	\$12,868.39	Subject to pending reclassification and disposition as FXA creditor.	
PLATINUM CONTINENTAL LTD	6440	\$404,692.80	Subject to pending reclassification and disposition as FXA creditor.	
ROMAN SOKALSKI	2681	\$50,000.00	Subject to pending reclassification and disposition as FXA creditor.	
SCOTT TWEEDY	237	\$10,000.00	Subject to pending reclassification and disposition as FXA creditor.	
SHAFFER PARTNERS LP	2555	\$206,489.13	Subject to pending reclassification and disposition as FXA creditor.	
STANLEY KORN	743	\$8,685.58	Subject to pending reclassification and disposition as FXA creditor.	
STEPHAN DE KWATKOWSKI	9924	\$1,465,875.00	Subject to pending reclassification and disposition as FXA creditor.	
STEVE MILLER	1811	\$25,000.00	Subject to pending reclassification and disposition as FXA creditor.	
STEVEN L GASTON	14032	\$100.00	Subject to pending reclassification and disposition as FXA creditor.	
THOMAS K JUDD	306	\$17,288.42	Subject to pending reclassification and disposition as FXA creditor.	

In re: Refco Capital Markets, LTD.
Case No. 05-60018

E2
FXA Claims Asserted Against RCM
(For Purposes of 3rd Interim Distribution of Additional Property- REVISED December 19, 2007)

Name	Claim Number	Filed Claim Total	Treatment	Previous Exhibit, If Modified
VICTOR FINK	499	\$100,897.15	Subject to pending reclassification and disposition as FXA creditor.	
GRAND TOTAL:		<u>\$6,231,343.05</u>		

In re: Refco Capital Markets, LTD.
Case No. 05-60018

E3
Claims Subject to Preference Recovery Actions
(For Purposes of 3rd Interim Distribution of Additional Property- REVISED December 19, 2007)

Name	Claim Number	Filed Claim Total or Amount Previously Agreed and Allowed	Type of Claim	Treatment	Previous Exhibit, If Modified
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IN ACCORDANCE WITH TREATMENT PREVIOUSLY ORDERED

BAYERISCHE HYPO-UND VEREINSBANK AG	10782	\$534,570.49	FX	Distribution withheld pending resolution of preference recovery action.	
COSMOREX LTD	10138	\$105,850,964.00	FX	Distribution withheld pending resolution of preference recovery action.	
CREATIVE FINANCE LIMITED	10136	\$4,235,972.00	FX	Distribution withheld pending resolution of preference recovery action.	
CREATIVE FINANCE LIMITED	10137	\$65,445,343.00	FX	Distribution withheld pending resolution of preference recovery action.	
NIKKO FUTURES FUND	10015	\$1,355,107.69	FX	Distribution withheld pending resolution of preference recovery action.	
STILTON INTERNATIONAL HOLDINGS LIMITED	9124	\$54,000,000.00	FX	Distribution withheld pending resolution of preference recovery action.	
GRAND TOTAL:		<u>\$231,421,957.18</u>			

Annex 2

1. Introduction. To date, the RCM Plan Administrator has made six interim distributions from Assets in Place and two interim distributions from Additional Property. In sum, the six interim distributions from Assets in Place aggregate to recoveries of \$2.168 billion or 76.61% to holders of Allowed RCM Securities Customer Claims and \$150.12 million or 24.49% to holders of Allowed RCM FX/Unsecured Claims. The first two interim distributions from Additional Property resulted in recoveries of \$344.68 million or 12.17% to holders of Allowed RCM Securities Customer Claims and \$76.01 million or 12.20% to holders of Allowed RCM FX/Unsecured Claims.¹ In each case, appropriate amounts were placed into reserves on account of disputed claims. The RCM Plan Administrator now intends to either distribute to the claimants listed on Exhibits A1 and B1 of Annex 1, or reserve in cash in the RCM Disputed Claims Reserve for Disputed RCM Claims, a total of approximately \$78 million out of RCM's Additional Property.

2. Deductions from and Additions to Available Cash. From the aggregate available cash, as required by the Plan, the RCM Settlement Agreement, and other Court orders, the RCM Plan Administrator will also maintain, replenish or adjust reserves previously established.

¹ In certain limited cases, in accordance with applicable Plan elections, a portion of the distributions that otherwise would have been available to certain claimants has been (and will continue to be) redirected to BAWAG or otherwise recycled to other holders of allowed claims in accordance with the Plan.

3. Assumptions for Calculation of Reserves. To calculate disputed claims reserves, the RCM Plan Administrator has assumed that claims ultimately will be allowed in the sum of (a) the agreed claims shown on Exhibits A1 and B1 of Annex 1 and (b) the filed claims shown on Exhibits E1 and E3 of Annex 1 (the “High Case Claims”). In the business judgment of the RCM Plan Administrator, all reserves are adequate to assure that sufficient cash will be available ultimately to pay all allowed claims.

4. Allocation of Additional Property Proceeds to RCM Securities Customer Claims and RCM FX/Unsecured Claims. Upon receipt, proceeds of Additional Property are to be distributed to RCM creditors pursuant to a complex waterfall formula which is set forth in the RCM Settlement Agreement. Reference is hereby made to the RCM Settlement Agreement, the terms of which govern in the event of any conflict between such terms and this Annex 2. In summary, however, the RCM Plan Administrator is required to apply the proceeds of Additional Property: *first* as needed, to certain administrative and priority claims, *second* the next \$150 million, Pro Rata to holders of allowed RCM Securities Customer Claims on account of their Implied Deficiency Claims and holders of allowed RCM FX/Unsecured Claims (subject to adjustment on account of certain administrative and priority claims advanced out of Assets in Place otherwise allocated to holders of RCM Securities Customer Claims), *third* to holders of allowed RCM Securities Customer Claims until the Risk Return Amount and the Advance Amount have been paid, *fourth* in payment of True-up Distributions and *thereafter* Pro Rata. Three exhibits annexed hereto summarize the details of the calculations under this complex waterfall: Exhibit A sets forth the calculation of total RCM Assets in Place and Customer Property at December 15, 2006 and sets forth the details of the calculation of Implied Deficiency Claims and Pro Rata Shares; Exhibit B sets forth the calculation of the Advance Amount and the

Risk Return Amount; and Exhibit C demonstrates how all three distributions of Additional Property, totaling \$534.07 million, will have been allocated as between RCM FX/Unsecured Claims and RCM Securities Customer Claims under the RCM Settlement Agreement, including the repayment of the Advance Amount and the Risk Return Amount. The initial distribution of Additional Property satisfied the Advance Amount and Risk Return Amount as described in Exhibit C. Pursuant to the Plan, by the date of the Third Interim Additional Property Distribution, the RCM Plan Administrator will have received \$493.6 million of Additional Property from the Contributing Debtors, \$385.9 million of which was received prior to the date of the First Interim Additional Property Distribution, an additional \$39.1 million of which was received by the date of the Second Interim Additional Property Distribution, and \$68.6 million of which will have been received by the date of the Third Interim Additional Property Distribution. RCM has also received Additional Property from other sources totaling approximately \$40.4 million, \$14.1 million of which was received prior to the date of the First Interim Additional Property Distribution, an additional \$21.9 million of which was received by the date of the Second Interim Additional Property Distribution, and an additional \$4.4 million of which will have been received by the date of the Third Interim Additional Property Distribution. As a result of the \$73 million of Additional Property received by the RCM Plan Administrator since the date of the Second Interim Additional Property Distribution, as well as \$5 million of Additional Property which had previously been reserved for unresolved claims (which have subsequently been resolved), \$78 million is now available for the distribution (or appropriate amounts being placed in reserves). This amount is first allocated to RCM Securities Customer Claims and RCM FX/Unsecured Claims by the Pro Rata Shares in Exhibit A (i.e., 45.33% to RCM Securities Customer Claims and 54.67% to RCM FX/Unsecured Claims)². For purposes of calculating this

² In calculating the initial Pro Rata Shares, the RCM Plan Administrator estimated that the total amount of

distribution's percentage dividend to holders of allowed RCM Securities Customer Claims, the amount of Additional Property available for distribution to holders of allowed RCM Securities Customer Claims is divided by the sum of the High Case Claims that are RCM Securities Customer Claims. For purposes of calculating this distribution's percentage dividend to holders of allowed RCM FX/Unsecured Claims, the amount of Additional Property available for distribution to holders of RCM FX/Unsecured Claims is divided by the High Case Claims that are RCM FX/Unsecured Claims. Based on these calculations, the RCM Plan Administrator estimates that there are sufficient funds for distribution from Additional Property of (a) a dividend in respect of all allowed RCM Securities Customer Claims of 1.37% and (b) a dividend in respect of all allowed RCM FX/Unsecured Claims of 4.79%. Of course, since not all claims are agreed, not all available dollars will be distributed, and instead the RCM Plan Administrator may make a ratable deposit of cash into the RCM Disputed Claims Reserve on account of such unresolved claims.

7. Cumulative Effect of Amounts to be Distributed or Placed into Reserves.

Together with the first, second, third, fourth, fifth and sixth interim distributions from Assets in Place and the first and second distribution from Additional Property, the current distribution from Additional Property will result in holders of allowed RCM Securities Customers Claims receiving approximately 90.15% of allowed claims and holders of allowed RCM FX/Unsecured Claims receiving approximately 41.48% of allowed claims. Reserves will be adjusted and

Allowed RCM Securities Customer Claims would be \$2,835,000,000 and that the total amount of Allowed RCM FX/Unsecured Claims would be \$900,000,000. Accordingly, under the First and Second Interim Distributions of Additional Property, Allowed Class 4 RCM Securities Customer Claims and Allowed Class 3 RCM FX/Unsecured Claims received 44.93% and 55.07% of Additional Property, respectively. Section 6(d) of the RCM Settlement Agreement requires subsequent distributions of Additional Property to be applied as True-Up distributions and thereafter Pro Rata. The Pro-Rata Shares are now being "trued-up" to reflect updated estimates of claims. For purposes of this Third Interim Distribution of Additional Property, in calculating the revised "trued-up" Pro Rata Shares, the RCM Plan Administrator now estimates that the total amount of Allowed RCM Securities Customer Claims will be \$2,837,000,000 and that the total amount of Allowed RCM FX/Unsecured Claims will be \$888,000,000.

maintained accordingly. Amounts to be distributed are allocated among holders of allowed RCM Securities Customers Claims and holders of allowed RCM FX/Unsecured Claims as provided in the RCM Settlement Agreement. These amounts have been determined by the RCM Plan Administrator in his business judgment based on the above-provided analysis.³

³ The Contributing Debtors had originally estimated in the disclosure statement to the Plan that RCM would recover approximately \$460 million on its claims against the Contributing Debtors. Based on RCM's receipt of additional proceeds from the BAWAG settlement and other recoveries, it is now estimated that the original \$460 million estimate will be exceeded by an amount in the range of \$75 to \$100 million. The exact amount cannot be determined at this time and is dependent upon a number of factors.

EXHIBIT A

**Calculations of Implied Deficiency Claims
and Pro Rata Shares under
RCM Settlement Agreement**

Assets in Place at 12/15/06 ⁽¹⁾	\$2,499,399,679
Minus: Recoveries per Section 14(b)(A) and 14(b)(D) of the RCM Settlement Agreement and Secured Claims	<u>308,641,467</u>
Customer Property at 12/15/06	<u>\$2,190,758,212</u>
Estimated Allowed Securities Customer Claims ⁽²⁾	\$2,837,000,000
Plus: Administrative and Priority Claims Paid from Assets in Place Pursuant to Section 8(b) of the RCM Settlement Agreement	<u>90,000,719</u>
Gross Securities Customer Claims	2,927,000,719
Minus: Customer Property at 12/15/06	<u>2,190,758,212</u>
Estimated Implied Securities Customer Deficiency Claims	\$736,242,507
Plus: Estimated Allowed FX/General Unsecured Claims ⁽³⁾	888,000,000
Total Estimated Implied Securities Deficiency Claims and FX/General Unsecured Claims	<u>\$1,624,242,507</u>
Pro Rata Shares of Total Estimated Claims Pursuant to Section 8(a) of the RCM Settlement Agreement: ⁽⁴⁾	
Securities Customers	<u>45.33%</u>
FX/General Unsecured	<u>54.67%</u>

(1) Determined 15 days before the initial distribution pursuant to Section 8(c) of the RCM Settlement Agreement.

(2) Estimated based on most current information. To date \$2,835,240,000 of Securities Customer Claims have been allowed; reserves for disputed Securities Customer Claims aggregate \$3.17 million.

(3) Estimated based on most current information. To date \$634,730,000 of FX/General Unsecured Claims have been allowed; reserves for disputed FX/General Unsecured Claims aggregate \$254.15 million.

(4) Under the First and Second Interim Distributions of Additional Property, Securities Customers and FX/General Unsecured Claims received 44.93% and 55.07% of Additional Property, respectively. In accordance with Section 8(a) of the RCM Settlement Agreement, the Pro-Rata Shares are being Trued-up to reflect updated estimates of claims.

EXHIBIT B**Calculations of Advance Amount
and Risk Return Amount****I. Calculation Of Amounts Advanced To FX/General Unsecured Claimants**

Total FX/General Unsecured Distributions Pursuant Section 5(B)	\$221,000,000
Minus Agreed FX/General Unsecured Property, Including Interest Pursuant to Section 14(b)(A)	100,992,219
Total Advance Amount	<u>\$120,007,781</u>

**II. Calculation Of Interest Earned On Disputed Claim Reserve To Credit Against Risk Return
Amount ⁽¹⁾**

	1 st Distribution	2 nd Distribution	3 rd Distribution	Additional Property Distribution
Distribution Date	12/28/2006	3/29/2007	6/7/2007	6/25/2007
Total Amount Held by RCM for Benefit of FX/General Unsecured Claims	\$100,992,219	\$98,490,497	\$53,294,412	\$36,788,880
Days	13	91	70	18
Interest Earned On Reserves at 4.74%	170,497	1,163,915	484,468	85,995
Advance Amount	120,007,781			
Total Distributed To FX/General Unsecured Claimants	(122,680,000)	(46,360,000)	(16,990,000)	
Total Amounts Held In Reserve	<u>\$98,490,497</u>	<u>\$53,294,412</u>	<u>\$36,788,880</u>	<u>\$36,874,875</u>

III. Calculation Of Total Advance Amount Plus Risk Return Amount

Advance Amount	\$120,007,781	
Initial Distribution Date	12/28/2006	
Estimated Distribution Of Additional Property	6/25/2007	
Days For Interest Calculation	179	
Risk Return Amount On Advance Amount At 12%, Pursuant To 6(c)(I)	7,062,376	\$7,062,376
Advance Amount Plus Risk Return Amount	127,070,157	<u>(1,904,875)</u> <u>\$5,157,501</u>
Total Interest Earned On Disputed Claim Reserve To Credit Against Risk Return Amount	\$(1,904,875)	
Advance Amount Plus Risk Return Amount, Net Of Interest Credit On Disputed Claim Reserve	<u>\$125,165,282</u>	

- (1) Under Section 5(b) of the RCM Settlement Agreement a fixed sum of \$221 million was allocated to holders of RCM FX/Unsecured Claims from Assets in Place. That sum included the Advance Amount. Pursuant to Sections 10(b) and 10(c) of the RCM Settlement Agreement, the RCM Trustee (and subsequently the RCM Plan Administrator) established appropriate reserves for disputed claims, including disputed claims of holders of RCM FX/Unsecured Claims otherwise entitled to share in the \$221 million sum.

Funds in the disputed RCM FX/Unsecured Claims reserve earn interest for the benefit of holders of allowed RCM Securities Customer Claims as derived from Assets in Place. Interest also accrues for the benefit of holders of allowed Securities Customer Claims on the Advance Amount in the form of the Risk Return Amount. However, Section 6(c) of the RCM Settlement Agreement did not specifically describe whether the Risk Return Amount also accrues on the funds in the disputed RCM FX/Unsecured Claims reserve attributable to the Advance Amount.

The RCM Plan Administrator has determined that interest accrues on the funds in the disputed RCM FX/Unsecured Claims reserve attributable to the Advance Amount, but the RCM Plan Administrator has also determined to credit against the Risk Return Amount the interest earned on funds in the disputed RCM FX/Unsecured Claims reserve. The RCM Plan Administrator has done so to avoid the unfair result of the interest earned on the funds in the reserve being for the benefit of holders of allowed RCM Securities Customer Claims while the holders of allowed RCM Securities Customer Claims also receive the full Risk Return Amount. The credit reduces the Risk Return Amount to holders of allowed RCM Securities Customer Claims, in effect giving the benefit of the interest earned on the funds in the reserve to the holders of allowed RCM FX/Unsecured Claims.

EXHIBIT C

**Calculation of Pro Rata Distribution
of \$536.07 Million of Additional Property
Under Section 6(b) of the Agreement ⁽¹⁾**

Calculation Of Initial Pro Rata Distribution Of Additional Property:

	Total	Securities Customer Allocation	FX/General Unsecured Allocation
Initial Pro Rata Allocation Section 6(b)	\$150,000,000		
Administrative Claims in Excess Of \$60 Million Section 6(b)	(30,000,719)	\$30,000,719	
Applicable Proceeds for Initial Allocation Pro Rata Shares Pursuant to Section 8(a)	\$119,999,281	\$119,999,281 45.33%	\$119,999,281 54.67%
Distribution of Initial Amount, Pursuant to Section 6(b)	\$119,999,281	\$54,395,674	\$65,603,607

Application of Remaining Proceeds To Advance Repayment:

Additional Property for Allocation	\$534,070,000		
Minus: Distribution of Initial Amount	(150,000,000)		
Remaining Additional Property, Subject to Advance Repayment	\$384,070,000		
Pro Rata Shares Pursuant to Section 8(a)		45.33%	54.67%
Gross Allocation of Remaining Additional Property ⁽²⁾	\$384,070,000	\$174,098,931	\$209,971,069
Risk Return Amount, net of Interest Earned on Disputed Claim Reserve Through 6/25/2007			5,157,501
FX/General Unsecured Allocation Applied To Interest Repayment		5,157,501	(5,157,501)
Advance Amount (Principal)			120,007,781
FX/General Unsecured Allocation Applied To Advance Amount Repayment		120,007,781	(120,007,781)
Remaining Additional Property Distributed, After Advance Amount Repayment	\$384,070,000	\$299,264,213	\$84,805,787
Total Of Additional Property Received From Contributing Debtors	\$534,070,000	\$383,660,606	\$150,409,394

- (1) Under the RCM Settlement Agreement, the RCM Plan Administrator made the First and Second Distribution of Additional Property, totaling approximately \$456.07 million in accordance with the RCM Administrator's June 2007 estimate of Allowed Securities Customer and FX/General Unsecured Claims. In accordance with the RCM Settlement, the RCM Administrator has updated these Estimates. This Exhibit shows how the \$534.07 million of Additional Property would be allocated as required under the RCM Settlement Agreement between holders of allowed RCM Securities Customer Claims and holders of allowed RCM FX/Unsecured Claims. Therefore, the Third Interim Distribution of Additional Property will True-up the amounts payable to Allowed Securities Customer and FX/General Unsecured Claims based on the revised calculation, less amounts paid to date.
- (2) After the initial allocation of the first \$150 million of Additional Property, the entire Risk Return Amount and Advance Amount were paid out of the next \$137,678,465 that would otherwise have been distributed to the holders of allowed RCM FX/Unsecured Claims. This occurred in the First Distribution of Additional Property.

Exhibit 25

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

-----X	
In re:	: Chapter 11
Refco Inc., <u>et al.</u> ,	: Case No. 05-60006 (RDD)
Debtors.	: (Jointly Administered)
-----X	

**NOTICE OF RCM PLAN ADMINISTRATOR'S MOTION FOR ENTRY OF AN ORDER
(1) ALLOWING CERTAIN CLAIMS AND CLASSIFYING CERTAIN CLAIMS BY
AGREEMENT, (2) AUTHORIZING AND DIRECTING THIRD INTERIM
DISTRIBUTION IN RESPECT OF ALLOWED CLAIMS AND DISPUTED CLAIMS
RESERVES, IN EACH CASE, PURSUANT TO THE JOINT CHAPTER 11 PLAN OF
REFCO INC. AND CERTAIN OF ITS DIRECT AND INDIRECT SUBSIDIARIES, AND
(3) AUTHORIZING THE RCM PLAN ADMINISTRATOR TO MAKE DISTRIBUTIONS
MORE FREQUENTLY THAN QUARTERLY**

PLEASE TAKE NOTICE THAT the Plan Administrator (the "RCM Plan Administrator") of Refco Capital Markets, Ltd. ("RCM"), a debtor in the above-captioned bankruptcy cases,¹ filed the motion for entry of an order (1) allowing certain claims and classifying certain claims by agreement, (2) authorizing and directing a third interim distribution in respect of allowed claims and disputed claims reserves, in each case, pursuant to the Joint Chapter 11 Plan of Refco Inc. and Certain of its Direct and Indirect Subsidiaries, and (3)

¹ The following entities are Debtors in these chapter 11 cases: Bersec International LLC; Kroeck & Associates, LLC; Lind-Waldock Securities LLC; Marshall Metals, LLC; New Refco Group Ltd., LLC; Refco Administration, LLC; Refco Capital Holdings, LLC; Refco Capital LLC; Refco Capital Management, LLC.; Refco Capital Trading LLC; Refco Finance Inc.; Refco Financial, LLC; Refco Fixed Assets Management, LLC; Refco F/X Associates, LLC; Refco Global Capital Management LLC; Refco Global Finance Limited; Refco Global Futures, LLC; Refco Global Holdings, LLC; Refco Group Ltd., LLC; Refco Inc.; Refco Information Services, LLC; Refco Managed Futures, LLC; Refco Mortgage Securities, LLC; Refco Regulated Companies, LLC; Summit Management, LLC; and Westminster-Refco Management LLC. Refco Capital Markets, Ltd. is a debtor in these chapter 11 cases, but not a debtor-in-possession.

authorizing the RCM Plan Administrator to make distributions more frequently than quarterly, all as more particularly set forth below (the "Motion").

PLEASE TAKE FURTHER NOTICE that a hearing (the "Hearing") to consider the relief requested in the Motion has been scheduled for 10:00 a.m. Eastern Time on June 6, 2007 before the Honorable Robert D. Drain, United States Bankruptcy Judge, in the United States Bankruptcy Court for the Southern District of New York, One Bowling Green, Courtroom 610, New York, New York, 10004-1408.

PLEASE TAKE FURTHER NOTICE that responses, if any, to the Motion must (a) be made in writing; (b) comply with the Bankruptcy Code, the Bankruptcy Rules and the local Rules for the United States Bankruptcy Court for the Southern District of New York (the "Local Rules"); (c) be filed with the Bankruptcy Court in accordance with General Order M-242 (as amended) (i) electronically by registered users of the Bankruptcy Court's case filing system, or (ii) on a 3.5 inch disk (preferably in Portable Document Format (PDF), WordPerfect, or any other Windows-based word processing format) by all other parties in interest; (d) be submitted in hard copy form to the chambers of the Honorable Robert D. Drain, United States Bankruptcy Judge, United States Bankruptcy Court for the Southern District of New York, One Bowling Green, Room 632, New York, New York 10004; and (e) be served upon the following parties: (i) counsel for the RCM Plan Administrator, Bingham McCutchen LLP, 399 Park Avenue, New York, New York 10022-4689 (Att'n: Tina L. Brozman, Esq. and Timothy B. DeSieno, Esq.) and (ii) the Office of the United States Trustee, 33 Whitehall Street, Suite 2100, New York, New York 10004 (Att'n: Andrew D. Velez-Rivera, Esq.), in each case so as to be **received no later than 4:00 p.m. (Eastern Time) on May 30, 2007 (the "Response Deadline")**.

PLEASE TAKE FURTHER NOTICE that only the responses made in writing and timely filed and received by the Response Deadline will be considered by the Bankruptcy Court at the Hearing and that if no responses to the Motion are timely filed and served in accordance with the procedures set forth herein, the Bankruptcy Court may enter an order granting the Motion without further notice.

Dated: New York, New York
May 18, 2007

BINGHAM MCCUTCHEN LLP

By: /s/Timothy B. DeSieno
Tina L. Brozman (TB-0854)
Timothy B. DeSieno (TD-4313)
399 Park Avenue
New York, NY 10022
(212) 705-7000

Counsel for the RCM Plan Administrator

Hearing Date: June 6, 2007 at 10:00 a.m.
Response Deadline: May 30, 2007 at 4:00 p.m.

Tina L. Brozman (TB-0854)
Timothy B. DeSieno (TD-4816)
BINGHAM MCCUTCHEM LLP
399 Park Avenue
New York, NY 10022
(212) 705-7000

Counsel for the Plan Administrator
of Refco Capital Markets, Ltd.

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

-----	X
	:
In re	: Chapter 11 Case
	: No. 05-60006 (RDD)
REFCO INC., <u>et al.</u> ,	: (Jointly Administered)
	:
Debtors.	:
	:
-----	X

RCM PLAN ADMINISTRATOR'S MOTION FOR ENTRY OF AN ORDER (1) ALLOWING CERTAIN CLAIMS AND CLASSIFYING CERTAIN CLAIMS BY AGREEMENT, (2) AUTHORIZING AND DIRECTING THIRD INTERIM DISTRIBUTION IN RESPECT OF ALLOWED CLAIMS AND DISPUTED CLAIMS RESERVES, IN EACH CASE, PURSUANT TO THE JOINT CHAPTER 11 PLAN OF REFCO INC. AND CERTAIN OF ITS DIRECT AND INDIRECT SUBSIDIARIES, AND (3) AUTHORIZING THE RCM PLAN ADMINISTRATOR TO MAKE DISTRIBUTIONS MORE FREQUENTLY THAN QUARTERLY

Pursuant to 11 U.S.C. §§ 105, 502 and 1142 of the United States Bankruptcy Code (the "Bankruptcy Code") and Federal Rules of Bankruptcy Procedure 3007, 3020(d), and 3021, Marc S. Kirschner, as Plan Administrator (the "RCM Plan Administrator") of Refco Capital Markets, Ltd. ("RCM"), by and through his undersigned counsel, hereby moves (this "Motion") for entry of an order (the "Proposed Order") (1) allowing certain claims and classifying certain claims by agreement, (2)

authorizing and directing a third interim distribution in respect of allowed claims and disputed claims reserves, in each case, on or about June 8, 2007 (the “Third Interim Distribution Date”) and pursuant to the Joint Chapter 11 Plan of Refco Inc. and Certain of its Direct and Indirect Subsidiaries (the “Plan”), and (3) authorizing the RCM Plan Administrator to make distributions more frequently than quarterly, all as more particularly set forth below.

The RCM Plan Administrator expects to receive substantial funds as partial payment on the global intercompany settlement with the Contributing Debtors. Should these funds be received on or about June 6, 2007, they will be included in the third interim distribution. Should such funds be received thereafter, however, the RCM Plan Administrator expects to distribute them as soon as possible after receipt.

By this motion, the RCM Plan Administrator does not hereby newly object to any claim filed against RCM. Rather, any claims to which the RCM Plan Administrator has objected, or to which he intends to object, are the subject of separate pleadings that have been, or will be, filed with this Court.

In support of this Motion, the RCM Plan Administrator respectfully represents as follows:

JURISDICTION

1. This Court has jurisdiction over this matter under 28 U.S.C. §§ 157 and 1334. Venue is proper under 28 U.S.C. §§ 1408 and 1409. This matter is a core proceeding under 28 U.S.C. § 157(b)(2).

BACKGROUND

2. On October 17, 2005 (the "Petition Date"), Refco Inc. and several of its affiliates, including RCM (collectively, the "Debtors"), filed voluntary petitions in this Court for relief under chapter 11 of title 11 of the Bankruptcy Code.¹

3. By its Order entered March 27, 2006, this Court established July 17, 2006 as the last date on which any person might file a proof a claim with respect to any prepetition claim asserted against any of the Debtors, including RCM. As required by the Court and applicable law, the Debtors served notice thereof on all known creditors and published the bar date widely.

4. On September 14, 2006, the chapter 11 Trustee of Refco Capital Markets, Ltd. (the "RCM Trustee"), together with Refco Inc. and its affiliated debtors in possession, filed an earlier version of the Plan (which was subsequently amended to become the Plan) and a disclosure statement concerning the Plan (as thereafter amended, the "Disclosure Statement").

5. By its Order entered October 20, 2006, this Court approved the Disclosure Statement. By a further Order entered October 20, 2006, this Court scheduled the hearing on confirmation of the Plan for December 15, 2006.

6. On November 17, 2006, the RCM Trustee filed that certain Motion for Entry of an Order (1) Allowing Certain Claims, Partially Allowing Certain Claims, Disallowing Certain Claims, and Classifying Claims, (2) Authorizing and Directing the Netting of Certain Claims, (3) Specifying the Estimated Amount of Certain Disputed Claims for Purposes of Disputed Claims Reserves, (4) Authorizing and Directing the

¹ Debtors Lind-Waldock Securities LLC, Refco Managed Futures, LLC and Westminster-Refco Management LLC filed chapter 11 petitions on June 5, 2006. Furthermore, related entity Refco Commodity Management, Inc. ("RCMI") filed a chapter 11 petition on October 16, 2006.

Establishment of Disputed Claims Reserves, and (5) Authorizing and Directing a First Interim Distribution in respect of Allowed Claims, in each Case, Pursuant to the Joint Chapter 11 Plan of Refco Inc. and Certain of its Direct and Indirect Subsidiaries (the "Initial Distribution Motion").²

7. On December 15, 2006, this Court entered an order (the "Confirmation Order") confirming the Plan. The Plan became effective on December 26, 2006 (the "Effective Date"). The Plan expressly incorporates a settlement agreement (the "RCM Settlement Agreement") by and among the RCM Trustee and various customers and creditors of RCM, which includes an agreement on the allocation of the proceeds of the assets in the RCM estate. See the Plan, section 5.20.

8. The RCM Settlement Agreement established two primary sources of recovery for RCM creditors: "Assets in Place" and "Additional Property" (both as defined in the RCM Settlement Agreement). As set forth in greater detail in the RCM Settlement Agreement, the Assets in Place for distribution purposes consist primarily of cash, securities and certain other assets held by RCM as of December 15, 2007. As of such time, the Assets in Place had a value of approximately \$2.5 billion. The Additional Property consists mainly of claims held by RCM against other Debtors and third parties. The claims against the other Debtors, pursuant to the settlements embodied in the Plan, will be resolved with a payment to RCM in the amount originally estimated of approximately \$460 million (subject to adjustment as set forth in the Plan and likely to be higher) and a transfer to RCM of certain other Debtor property. Potential recoveries

² The Initial Distribution Motion contains a more detailed description of the claims asserted against RCM, the RCM Settlement Agreement that formed the basis for the Plan, and the Plan provisions that regulate the administration of claims against RCM. Reference is made to the Initial Distribution Motion for such background, which is not repeated herein. Capitalized terms used but not defined herein have the meanings ascribed to such terms in the Initial Distribution Motion or the RCM Settlement Agreement.

against third parties, other than RCM preference claims, will be conveyed to litigation trusts. To date, distributions to RCM creditors have solely come from Assets in Place.

9. On December 22, 2006, the Court entered an Order (the “Initial Distribution Order”) granting the Initial Distribution Motion.

10. Over the course of several days commencing December 27, 2006, the RCM Plan Administrator made the distributions proposed in the Initial Distribution Motion. Specifically, the RCM Plan Administrator (a) distributed \$1,364,710,000 to holders of RCM Securities Customer Claims and RCM Securities Customer Convenience Claims, (b) distributed \$121,560,000 to holders of RCM FX/General Unsecured Claims and RCM FX/General Unsecured Convenience Claims, and (c) placed approximately \$383,000,000 in cash and securities (which had been valued at 75% of their estimated market value) into the RCM Disputed Claims Reserve.

11. On February 16, 2007, the RCM Plan Administrator filed that certain RCM Plan Administrator's Motion For Entry of Order (1) Allowing Certain Claims, Disallowing Certain Claims, and Classifying Certain Claims and (2) Authorizing and Directing Second Interim Distribution In Respect of Allowed Claims and Disputed Claims Reserves, In Each Case, Pursuant to the Joint Chapter 11 Plan of Refco Inc. and Certain of its Direct and Indirect Subsidiaries (the “Second Distribution Motion”).

12. On March 26, 2007, the RCM Plan Administrator filed that certain Omnibus Motion for Entry of an Order Disallowing Certain Claims (the “RCM Books and Records Motion”). The RCM Books and Records Motion sought to expunge certain claims filed against RCM which were inconsistent with RCM's books and records.

13. On March 28, 2007, the Court entered an order (the “Second Distribution Order”) granting the Second Distribution Motion. The Exhibits attached to the Second Distribution Order listed further claim resolutions achieved by the RCM Plan Administrator and his advisers after entry of the First Distribution Order under the heading “Supplemental Claims Added for Purposes of Second Interim Distribution.” Additionally, Exhibits A3 and B3 (partially allowing certain claims) were eliminated by the Second Distribution Motion, as claims in such Exhibits were resolved. Further, an Exhibit was added to the Second Distribution Order that was not included in the First Distribution Order: Exhibit E3 to the Second Distribution Order lists claims whose holders are the subject of preference recovery actions brought by the RCM Plan Administrator, and which claims are therefore objectionable pursuant to Bankruptcy Code section 502(d). With respect to the claimants listed on Exhibit E3 of the Second Distribution Order, the RCM Plan Administrator exercised the rights reserved to the RCM Plan Administrator in paragraph 12 of the Initial Distribution Order, including the RCM Plan Administrator’s rights to cease further distributions to any such creditor, among other things. The RCM Plan Administrator also reserved his rights in respect of any distributions already made to any claimant listed on Exhibit E3.

14. On or around March 30, 2007, the RCM Plan Administrator made the distributions proposed in the Second Distribution Motion. Specifically, the RCM Plan Administrator (a) distributed \$381,850,000 to holders of RCM Securities Customer Claims and RCM Securities Customer Convenience Claims and (b) distributed \$46,320,000 to holders of RCM FX/General Unsecured Claims and RCM FX/General Unsecured Convenience Claims, and (c) placed approximately \$101,860,000 in cash and

securities (which had been valued at 75% of their estimated market value) into the RCM Disputed Claims Reserve.

15. Through the first and the second interim distributions, the RCM Plan Administrator has (a) distributed \$1,746,560,000 to holders of RCM Securities Customer Claims and RCM Securities Customer Convenience Claims, (b) distributed \$167,880,000 to holders of RCM FX/General Unsecured Claims and RCM FX/General Unsecured Convenience Claims, and (c) by the return date of this Motion will have approximately \$92,780,000 in cash in the RCM Disputed Claims Reserve.

16. Since March 28, 2007, the RCM Plan Administrator has continued to sell additional securities in the RCM portfolio and has collected for the RCM estate additional interest, dividends, and securities redemption proceeds. By the time of the hearing on this Motion, the RCM Plan Administrator expects that substantially all of the securities in the RCM Portfolio will have been sold or written down to a nominal amount.

17. Also since March 28, 2007, the RCM Plan Administrator has continued vigorously his efforts to resolve disputed claims, and this claims resolution work still continues.

18. On May 4, 2007, the Court entered an order granting the RCM Books and Records Motion (the “RCM Books and Records Order”) with respect to all claims listed on Exhibit F to the RCM Books and Records Order.

19. As a result of these efforts, the RCM Plan Administrator is now prepared to allow an additional approximately \$191,000 of RCM Securities Customer Claims and an additional approximately \$61,638,000 of RCM FX/Unsecured Claims. These newly allowed claims, and other claims which have been added, are shown on Exhibits A1, B1,

and B2 hereto under the headings “Supplemental Claims Added for Purposes of Third Interim Distribution”. Claims have been added to three additional Exhibits: each of Exhibits C2, C3 and E1 contains the same heading (“Supplemental Claims Added for Purposes of Third Interim Distribution”) for claims that in each case have been added to such Exhibit as a result of the RCM Plan Administrator’s further claims resolution work, as described in greater detail below.³

20. By this Motion, the RCM Plan Administrator seeks entry of the Proposed Order (a) ruling on the allowance of claims and amending and restating Exhibits A1, A2, B1, B2, C1, C2, C3, D1, D2, D3, E1, E2 and E3 to the Second Distribution Order, to reflect the newly allowed claims and other results of claims resolution work⁴, (b) authorizing and directing him to make distributions and fund reserves on the Third Interim Distribution Date and (c) authorizing and directing him to make distributions and fund reserves in the future on a periodic basis more frequently than once per quarter, without further relief from this Court, as he deems in his business judgment appropriate. In the third interim distribution, (x) holders whose claims have been previously allowed by the First or Second Distribution Order, or by separate Court order, will receive an additional distribution on their claims on the Third Distribution Date and (y) holders whose claims are newly allowed, if the Proposed Order is entered, will receive on the Third Interim Distribution Date a distribution that is the percentage equivalent of that

³ The RCM Plan Administrator provides Exhibit C2, C3 and E1 for informational purposes only. By this motion the RCM Plan Administrator does not object to any claim on any of such Exhibits. The purpose of each of such Exhibits is, and has always been, solely for informational purposes, and no objection to any such claim is made hereby.

⁴ As the RCM Plan Administrator is not objecting to claims pursuant to this Motion, the only Exhibits to which claims are hereby added are those which reflect new allowance of claims (except for newly added claims on Exhibits C2, C3 and E1, which are discussed supra in footnote 3). The remaining Exhibits have only changed if creditors named thereon have been removed and now placed on a different Exhibit to reflect their new allowance.

previously paid to holders of previously allowed claims of the same class *plus* the third distribution on their claims. The RCM Plan Administrator seeks authority and direction to take these steps as part of RCM's implementation of the Plan and the RCM Settlement Agreement.

21. As a result of additional securities sales and redemptions, the receipt of interest and dividends, as well as receipt of cash from previous deposits into the RCM Disputed Claims Reserve, which has been re-calculated to reflect the work described above, and reductions of other reserves to reflect current circumstances, the RCM Plan Administrator projects that in the third interim distribution, from Assets in Place, he will be able to make an additional distribution to holders of allowed RCM Securities Customer Claims of approximately 2.93% of the allowed claims and an additional distribution to holders of allowed RCM FX/Unsecured Claims of approximately 0.48% of allowed claims. This will result in total distributions from Assets in Place (aggregated with all prior distributions) of 64.61% on allowed RCM Securities Customer Claims and 23.66% on allowed RCM FX/Unsecured Claims.⁵

PROPOSED TREATMENT OF CLAIMS FILED AGAINST RCM

22. The Exhibits attached to the Proposed Order list all of the proofs of claim filed against RCM which are the subject of this Motion.⁶ Below is a description of the Exhibits, the means for calculation of the amounts shown thereon, and the proposed treatment for claims on each Exhibit, including claims allowance, claims estimations,

⁵ As noted above, if substantial funds are received from the Contributing Debtors as Additional Property as partial payment on the global intercompany settlement, the third interim distribution will be substantially augmented. If received after June 8, 2007, such funds will be distributed as soon as practicable after receipt. See further details and related qualifications in the section entitled "Funding of Disputed Claims and Other Reserves" below.

⁶ For the avoidance of doubt, in the case of any single proof of claim asserted against multiple debtors (for instance, with case number references such as 006, 018), the RCM Plan Administrator seeks the relief herein solely with respect to the claim against RCM.

distributions, and disputed claims reserves. Additions to each of the Exhibits, as well as claims that have moved from one Exhibit to a new Exhibit, as set forth in connection with the Third Distribution Order, are listed under the heading "Supplemental Claims Added for Purposes of Third Interim Distribution." For the sake of completeness, the claims that remain on an exhibit from either the First or Second Distribution Order are listed under either the heading "In Accordance with the Treatment Ordered December 21, 2006" or "Supplemental Claims Added for Purposes of Second Interim Distribution," as appropriate.

23. By this Motion, the RCM Plan Administrator seeks only to note additional claims resolutions which are favorable to, and which are agreed upon by, each individual creditor of RCM whose claim is being effected. By this Motion, the RCM Plan Administrator does not hereby newly object to any claim filed against RCM. Rather, any claims to which the RCM Plan Administrator has objected, or intends to object to, are the subject of separate pleadings that have been, or will be, filed with this Court.

24. Claims identified under the heading "Supplemental Claims Added for Purposes of Third Interim Distribution" on Exhibit A1 are to be classified as RCM Securities Customer Claims (in whole or at least in part). In turn, claims listed under the heading "Supplemental Claims Added for Purposes of Third Interim Distribution" on Exhibit B1 are to be classified as RCM FX/Unsecured Claims (in whole or at least in part). Claims added to Exhibits A1 and B1 have been moved from Exhibit E1 or may have been newly added to the Exhibits altogether, as the case may be, as a consequence of ongoing claims resolution discussions and agreements with creditors and the RCM Plan Administrator's ongoing due diligence and review of all claims filed against the

RCM estate. Other claims have been so added due to the migration of certain claims that were filed against other Debtor estates, but which the RCM Plan Administrator, working jointly with the plan administrator of reorganized Refco Inc. and certain of its subsidiaries and affiliates (the “Refco Plan Administrator,” and together with the RCM Plan Administrator, the “Plan Administrators”), has determined are claims that properly belong at the RCM estate.⁷

25. As set forth in the Initial Distribution Motion, certain claims were determined to fall within “convenience” classes, as contemplated by the Plan. RCM Securities Customer Convenience Claims and RCM FX/Unsecured Convenience Claims classes are listed on Exhibits A2 and B2 to the Initial Distribution Order, respectively. By this Motion, certain claims are to be added to Exhibit B2 under the heading “Supplemental Claims Added for Purposes of Third Interim Distribution.”⁸

26. As set forth in the Initial Distribution Motion, a number of claimants asserted claims against RCM in the nature of fraud, piercing the corporate veil, alter ego, domination, constructive trust, or other equitable principles -- asserting such claims by proofs of claim independent from the proofs of claim filed by such parties in respect of non-fraud claims against their primary debtor obligor. Pursuant to the terms of the Plan,

⁷ The claims that were filed against Debtor estates other than RCM and that the RCM Plan Administrator proposes to accept and administer at the RCM estate on Exhibit B1 to the Proposed Order are the same as those claims listed on Exhibit D to the proposed order in respect of the Plan Administrators’ Fourteenth Omnibus Motion for Entry of an Order Disallowing Certain Claims, Reducing and Allowing Certain Claims, and Classifying Certain Claims [Docket No. 5135].

⁸ Certain of the claims that appear of Exhibit B2 were filed against another Debtor. The RCM Plan Administrator, working jointly with the Refco Plan Administrator, has determined that those certain claims should be migrated to, and administered at, the RCM estate. The claims that were filed against Debtor estates other than RCM and that the RCM Plan Administrator proposes to accept and administer at the RCM estate on Exhibit B2 to the Proposed Order are the same as those claims listed on Exhibit E to the proposed order in respect of the Plan Administrators’ Fourteenth Omnibus Motion for Entry of an Order Disallowing Certain Claims, Reducing and Allowing Certain Claims, and Classifying Certain Claims [Docket No. 5135].

these claims are to be treated as Related Claims, which are subordinated to other claims against RCM under the Plan. These claims were identified on Exhibit C1 to the Initial Distribution Order. No claims are added to Exhibit C1 by this Motion.

27. As set forth in the Initial Distribution Motion, a number of claims filed against RCM are already the subject of a pending objection. These claims were identified on Exhibit C2 to the Initial Distribution Order. Certain claims are added to Exhibit C2 by this Motion under the heading “Supplemental Claims Added for Purposes of Third Interim Distribution,” but such claims are listed on Exhibit C2 by the RCM Plan Administrator solely for informational purposes, and no objection to any such claim is made hereby.

28. As set forth in the Initial Distribution Motion, a number of claims are either dealt with under the Plan other than through payment by RCM (e.g., the bank debt, the bond debt, and intercompany claims against RCM), or have been withdrawn or deemed withdrawn pursuant to separate Court order. These claims were identified on Exhibit C3 to the Initial Distribution Order. Certain claims are added to Exhibit C3 by this Motion under the heading “Supplemental Claims Added for Purposes of Third Interim Distribution,” but such claims are listed on Exhibit C3 by the RCM Plan Administrator solely for informational purposes, and no objection to any such claim is made hereby.

29. As set forth in the Initial Distribution Motion, the RCM Trustee objected to the claims identified on Exhibits D1, D2, and D3 to the Initial Distribution Order. These Exhibits encompassed, respectively, (a) claims to be expunged as inconsistent with RCM’s books and records, (b) late filed claims to be expunged, and (c) claims to be

expunged as duplicates of other claims or claims that have been amended or superseded by the claimant. No claims are added to Exhibits D1, D2, or D3 by this Motion.

30. As set forth in the Initial Distribution Motion, claims initially identified on Exhibit E1 to the Initial Distribution Order were claims that did not fit within the categories described above and which the RCM Plan Administrator was continuing to review and analyze, as to which the RCM Plan Administrator was proposing no distribution at the time, but for which appropriate reserves were being maintained. Certain claims are added to Exhibit E1 by this Motion under the heading “Supplemental Claims Added for Purposes of Third Interim Distribution” with respect to RCM Securities Customer Claims and under the heading “Supplemental Claims Added for Purposes of Third Interim Distribution” with respect to RCM FX/Unsecured Claims. Although no objection to any such claim is made hereby, for purposes of this Motion, claims on Exhibit E1 remain disputed and are fully reserved for.⁹

31. As set forth in the Initial Distribution Motion, claims initially identified on Exhibit E2 to the Initial Distribution Order were claims that were filed against RCM, but which, pending final review and approval by the Refco Plan Administrator, were to be migrated to the estate of Refco F/X Associates, LLC (“FXA”). These claims were to be moved to FXA based on the Plan Administrators’ further diligence indicating that the claims were properly against FXA and not RCM, and should receive no distribution from RCM.¹⁰ No claims are added to Exhibit E2 by this Motion. The claims listed on Exhibit

⁹ Under the Plan, the last day to file objections to claims is 90 days after the Effective Date. Pursuant to that certain Order Extending Claims Objection Deadline, dated April 12, 2007 [Docket No. 4936], the RCM Plan Administrator has until May 25, 2007 to file objections to claims. The RCM Plan Administrator reserves all rights to object to any claims, including any claims filed against RCM which are not currently listed anywhere on the Exhibits, on any grounds.

¹⁰ On May 14, 2007, the Plan Administrators filed that certain Plan Administrators’ Omnibus Motion for Entry of an Order Reclassifying Certain Claims, Allowing Certain Claims, Partially Allowing Certain

E2 are listed by the RCM Plan Administrator solely for informational purposes, and no objection to any such claim is made hereby.

32. As set forth in the Second Distribution Motion, a new Exhibit E3 was created, which lists claims whose holders are the subject of preference recovery actions brought by the RCM Plan Administrator, and which claims are therefore objectionable pursuant to Bankruptcy Code section 502(d). Certain of the claims on Exhibit E3 were previously on other exhibits and may have received earlier distributions. No claims are added to Exhibit E3 by this Motion.

33. By this Motion, the RCM Plan Administrator seeks entry of the Proposed Order authorizing and directing the following treatment for the claims set forth on Exhibits A1, B1, B2, C2, C3 and E1:

Exhibit A1 - Allowance and Distributions with respect to Ascertained Amounts of Agreed RCM Securities Customer Claims. The RCM Plan Administrator proposes that (1) each claim contained under the heading "Supplemental Claims Added for Purposes of Third Interim Distribution" on Exhibit A1 be allowed in the amount set forth under the heading "Resulting RCM Securities Customer Claim" and (2) each claim contained on Exhibit A1 receive a cash distribution on the Third Interim Distribution Date in an amount which, when combined with the distribution, if any, made in respect of such claim as part of each prior distribution pursuant to the Plan, is equal to such "Resulting RCM Securities Customer Claim" amount *multiplied by* a percentage to be determined by the RCM Plan Administrator on or prior to the Third Interim Distribution Date which represents the portion of RCM Securities Customer Claims that the RCM Plan Administrator believes is prudent to pay through the Third Interim Distribution Date after taking into account the amount of cash available for such distribution and after setting appropriate reserves for disputed claims (the "Securities Customer Aggregate Distribution Percentage").

Exhibit B1 - Allowance and Distributions with respect to Ascertained Amounts of Agreed RCM FX/Unsecured Claims. The RCM Plan Administrator proposes that (1) each claim contained under the heading

Claims, and Disallowing and Expunging Certain Claims Against Refco F/X Associates LLC (the "FXA Motion"). The hearing date for the FXA Motion is June 28, 2007.

“Supplemental Claims Added for Purposes of Third Interim Distribution” on Exhibit B1 be allowed in the amount set forth under the heading “Resulting RCM FX/Unsecured Claim” and (2) each claim contained on Exhibit B1 receive a cash distribution on the Third Interim Distribution Date in an amount which, when combined with the distribution, if any, made in respect of such claim as part of each prior distribution pursuant to the Plan, is equal to such “Resulting RCM FX/Unsecured Claim” amount *multiplied by* a percentage to be determined by the RCM Plan Administrator on or prior to the Third Interim Distribution Date which represents the portion of RCM FX/Unsecured Claims that the RCM Plan Administrator believes is prudent to pay through the Third Interim Distribution Date after taking into account the amount of cash available for such distribution and after setting appropriate reserves for disputed claims (the “FX/Unsecured Aggregate Distribution Percentage”).

Exhibit B2 - Allowance and Distributions with respect to Convenience Class FX/Unsecured Claims (subject to \$10,000 Cap). The RCM Plan Administrator proposes that each claim set forth under the heading “Supplemental Claims Added for Purposes of Third Interim Distribution” on Exhibit B2 (1) be allowed in the amount set forth under the heading “Resulting RCM FX/Unsecured Claim” and (2) receive a cash distribution on the Third Interim Distribution Date in an amount which is equal to such “Resulting RCM FX/Unsecured Claim” amount *multiplied by* 60%.¹¹

Exhibit C2 - Claims To Be Expunged pursuant to Already Pending Motion. The RCM Plan Administrator proposes that, consistent with the request that each such claim under the heading “Supplemental Claims Added for Purposes of Third Interim Distribution Motion” be disallowed and expunged as set forth in the applicable objections, (1) each such claim be estimated at zero and (2) no cash contribution be made to the RCM Disputed Claims Reserve on account of any such claim.

Exhibit C3 - Claims Withdrawn, Addressed in the Plan of Reorganization or by Other Court Order. The RCM Plan Administrator proposes that, consistent with the fact that each such claim under the heading “Supplemental Claims Added for Purposes of Third Interim Distribution Motion” has been withdrawn or otherwise addressed in the Plan or by other Court order so that each such claim no longer exists, (1) each such claim be estimated at zero and (2) no cash contribution be made to the RCM Disputed Claims Reserve on account of any such claim.

Exhibit E1 - Claims Not Addressed by this Motion. (a) The RCM Plan Administrator proposes that with respect to each claim listed under the heading “Supplemental Claims Added for Purposes of Third Interim

¹¹ This treatment will pertain to any holder of an RCM FX/Unsecured Claim who later voluntarily agrees to convert its claim to an RCM FX/Unsecured Convenience Claim

Distribution” with respect to RCM Securities Customer Claims, (1) each such claim be considered disputed and allowance of each such claim be deferred at this time, and (2) a cash contribution be made to the RCM Disputed Claims Reserve on account of each such claim consistent with treatment of such claim as an RCM Securities Customer Claim in the amount set forth with respect to such claim under the subheading “Filed Claim Total.” The RCM Plan Administrator proposes that with respect to each claim listed under the heading “Supplemental Claims Added for Purposes of Third Interim Distribution” with respect to RCM FX/Unsecured Claims, (1) each such claim be considered disputed and allowance of each such claim be deferred at this time, and (2) a cash contribution be made to the RCM Disputed Claims Reserve on account of each such claim consistent with treatment of such claim as an RCM FX/Unsecured Claim in the amount set forth with respect to such claim under the subheading “Filed Claim Total.”

34. Consistent with the Plan, the RCM Plan Administrator requests that the Proposed Order, including its allowance, disallowance, estimation, reserves and distribution provisions, expressly be made binding upon any chapter 7 trustee that is appointed after any conversion of RCM’s case to subchapter III of chapter 7 of the Bankruptcy Code.

FUNDING OF DISPUTED CLAIMS AND OTHER RESERVES

35. Introduction. In this Motion, based on current estimates and assuming the relief sought herein is granted, the RCM Plan Administrator seeks authorization (a) to distribute approximately \$100,230,000 in additional cash to the claimants listed on Exhibits A1, A2, B1, and B2 and (b) to reserve approximately \$92,780,000 in cash in the RCM Disputed Claims Reserve, in each case, out of RCM’s Assets in Place. Together with the first and second distributions, these third distributions will result in holders of allowed RCM Securities Customers Claims receiving out of RCM’s Assets in Place approximately 64.61% of allowed claims and holders of allowed RCM FX/Unsecured Claims receiving out of RCM’s Assets in Place approximately 23.66% of allowed claims.

Amounts to be distributed will be allocated among RCM Securities Customers Claims and RCM FX/Unsecured Claims as provided in the RCM Settlement Agreement. The foregoing amounts have been determined by the RCM Plan Administrator in his business judgment based on the following analysis.

36. Forecasted Assets. In establishing the amounts to be distributed and reserved, the RCM Plan Administrator estimates that, at the Third Interim Distribution Date, the RCM estate will consist of approximately \$456,840,000 in cash generated from RCM's Assets in Place. The RCM Plan Administrator expects to receive substantial funds as partial payment on the global intercompany settlement with the Contributing Debtors, which funds will be Additional Property. Should these funds be received on or about June 6, 2007, they will be included in the third interim distribution. Should such funds be received thereafter, however, the RCM Plan Administrator expects to distribute them (including making a deposit into the Disputed Claims Reserve) as soon as possible after receipt.

37. Deductions from and Additions to Available Cash. From the aggregate available cash, as required by the Plan, the RCM Settlement Agreement, and other Court orders, the RCM Plan Administrator will also maintain, replenish or adjust reserves previously established. In the case of deposits previously made into the RCM Disputed Claims Reserve on account of claims that have been moved from Exhibit E1 since the Second Interim Distribution Date, the RCM Plan Administrator will withdraw such funds, making them available for this and future distributions.

38. Assumptions for Calculation of Reserves. To calculate disputed claims reserves, the RCM Plan Administrator has assumed that claims ultimately will be allowed

in the sum of (a) the agreed claims shown on Exhibits A1 and B1 and (b) the filed claims shown on Exhibits E1 and E3 (the “High Case Claims”). The RCM Plan Administrator previously requested (and obtained authority for) zero reserves for claims shown on Exhibits C1, C2, C3, D1, D2, D3, and E2 to the Initial Distribution Order and the Second Distribution Order, and the RCM Plan Administrator hereby requests zero reserves for claims listed on such exhibits under the heading “Supplemental Claims Added for Purposes of Third Interim Distribution,” to the extent applicable. Pursuant to the Initial Distribution Order, for purposes of the distributions approved thereby, the RCM Plan Administrator grossed-up (a) the amount of High Case Claims that are RCM Securities Customer Claims by \$75 million and (b) the amount of High Case Claims that are RCM FX/Unsecured Claims by \$125 million. Pursuant to the Second Distribution Order, for purposes of the distributions approved thereby, the RCM Plan Administrator grossed up High Case Claims for these categories by \$75 million and \$75 million respectively. For purposes of the distributions proposed in this Motion, and based on current circumstances, the RCM Plan Administrator is adjusting these gross-up amounts to \$5 million (the “RCM Securities Customer Claims Gross-up”) and \$25 million (the “RCM FX/Unsecured Claims Gross-up”) respectively. In the business judgment of the RCM Plan Administrator, these adjusted gross-ups will be more than adequate to assure that sufficient cash will be available ultimately to pay all allowed claims.

39. Allocation of RCM’s Assets in Place to RCM Securities Customer Claims and RCM FX/Unsecured Claims. The aggregate cash available for the third interim distribution will be allocated as between RCM Securities Customer Claims and RCM FX/Unsecured Claims pursuant to the terms of the RCM Settlement Agreement. For

purposes of calculating the third interim distribution's percentage dividend to holders of allowed RCM Securities Customer Claims, the amount of cash available for the third interim distribution to holders of RCM Securities Customer Claims is divided by the sum of (a) the High Case Claims that are RCM Securities Customer Claims *plus* (b) the RCM Securities Customer Claims Gross-up. For purposes of calculating the third interim distribution's percentage dividend to holders of allowed RCM FX/Unsecured Claims, the amount of cash available for the third interim distribution to holders of RCM FX/Unsecured Claims is divided by the sum of (a) the High Case Claims that are RCM FX/Unsecured Claims *plus* (b) the RCM FX/Unsecured Claims Gross-up. Based on these calculations, assuming that the RCM Securities Customer Claims Gross-up and the RCM FX/Unsecured Claims Gross-up will be adequate, and other than claims in convenience classes (described in the Initial Distribution Motion), the RCM Plan Administrator estimates that there are sufficient funds for distribution of (a) a third interim dividend in respect of all allowed RCM Securities Customer Claims of 2.93% (for an aggregate dividend to such claims to date of 64.61%) and (b) a third interim dividend in respect of all RCM FX/Unsecured Claims of 0.48% (for an aggregate dividend to such claims to date of 23.66%). Of course, since not all claims are agreed, not all available dollars will be distributed, and instead the RCM Plan Administrator will make a ratable deposit of cash into the RCM Disputed Claims Reserve.¹²

40. Allocation of Additional Property Proceeds to RCM Securities Customer Claims and RCM FX/Unsecured Claims. Upon receipt, proceeds of Additional Property are to be distributed to RCM creditors pursuant to a complex waterfall formula which is

¹² The percentages set forth in this paragraph are for illustrative purposes only, and the actual percentages may vary based on the outcome of claims resolution and other matters after the date hereof; this also applies to illustrations in paragraphs 21, 35, 38 and 40.

set forth in the RCM Settlement Agreement. Reference is hereby made to the RCM Settlement Agreement, the terms of which govern in the event of any conflict between such terms and this Motion. In summary, however, the RCM Plan Administrator is required to apply the proceeds of Additional Property: *first* as needed, to certain administrative and priority claims, *second* the next \$150 million, Pro Rata to holders of allowed RCM Securities Customer Claims on account of their Implied Deficiency Claims and holders of allowed RCM FX/Unsecured Claims (subject to adjustment on account of certain administrative and priority claims advanced out of Assets in Place otherwise allocated to holders of RCM Securities Customer Claims), *third* to holders of allowed RCM Securities Customer Claims in payment of the Risk Return Amount and the Advance Amount, and *fourth* in payment of True-up Distributions and thereafter Pro Rata.¹³ The RCM Plan Administrator is in the process of reviewing these calculations with his financial advisors, his counsel, and the Plan Committee. Prior to the date of the hearing on this Motion and, in any event, in advance of any distribution of Additional Property proceeds, the RCM Plan Administrator will file with the Court a more detailed and specific distribution forecast and explanation of this calculation.

41. Revised Estimations by the Time of the Hearing. The estimated distributions and reserve deposits set forth herein will likely change as the hearing on the Motion approaches, it becomes clearer what the Assets in Place will be on the Third Interim Distribution Date, the RCM Plan Administrator has had more time to seek to resolve disputed claims, the RCM Plan Administrator and customers and creditors pursue

¹³ Pursuant to the Plan, an RCM creditor is entitled to receive its allocable share of the RCM Cash Distribution, among other things, which is a part of the payment from the Contributing Debtors to RCM in the global intercompany settlement, only if such creditor has complied with certain provisions of the Plan, including (i) the confirmation of the subordination of its RCM Related Claim against the Contributing Debtors and (ii) its election to receive a portion of the RCM BAWAG proceeds.

claims litigation before the Court, and the amount and timing of the receipt of Additional Property by RCM becomes known. At or before the time of the hearing on the Motion, the RCM Plan Administrator will submit a notice containing the then-most-current estimates of these subjects, and updating this section of this Motion.

**REQUEST FOR AUTHORITY TO MAKE DISTRIBUTIONS OTHER
THAN QUARTERLY**

42. To date, the RCM Plan Administrator has been requesting this Court's permission, the Court having granted each such request, to make quarterly distributions out of RCM's Assets in Place to Holders of Allowed RCM Securities Customer Claims or Allowed RCM FX/Unsecured Claims.

43. As noted above, should the RCM Plan Administrator receive a substantial sum of money from the Contributing Debtors under the global intercompany claims settlement as Additional Property after June 6, 2007, the RCM Plan Administrator wishes to distribute such monies, consistent with the Plan's requirements, to the Holders of Allowed RCM Securities Customer Claims and Allowed RCM FX/Unsecured Claims as quickly as reasonably practicable, without waiting until the next Quarterly Distribution Date (as such term is defined in the Plan) to do so.¹⁴

44. It is undoubtedly in the interest of RCM, the RCM estate and the creditors of RCM to authorize the RCM Plan Administrator to distribute monies that come in to

¹⁴ To the extent funds from the Contributing Debtors have not been received by the RCM Plan Administrator at or about the June 6 hearing date, the RCM Plan Administrator will make a distribution on or around June 8, 2007 solely in respect of the remaining Assets in Place, to the extent such monies are readily distributable and not subject to the RCM Disputed Claims Reserve (as such term is defined in the Plan), and will distribute funds to be received on the global intercompany claims settlement as Additional Property as soon as practicable after receipt. Should the RCM Plan Administrator receive the funds from the global intercompany settlement at or about June 6, he will seek to include such funds in the distribution to be made on or around June 8, 2007.

the RCM estate, including Additional Property from the global settlement, at any such time as he may, in exercising his sound business judgment, deem appropriate.

45. Pursuant to certain provisions of the Plan, including, *inter alia*, Sections 6.8 and 8.3, the RCM Plan Administrator is authorized to make distributions to each Holder of an Allowed RCM Securities Customer Claim or Allowed RCM FX/Unsecured Claim and to make deposits into the RCM Disputed Claims Reserve.

46. Moreover, pursuant to certain provisions of the RCM Settlement Agreement, including, *inter alia*, Section 10(c), the RCM Plan Administrator is authorized to make distributions “at such times and in such amounts . . . as he deems appropriate and has otherwise determined to be consistent with his fiduciary duties.”

47. As set forth above, the RCM Plan Administrator believes that he is authorized to make distributions to Holders of Allowed RCM Securities Customer Claims or Allowed RCM FX/Unsecured Claims, and deposits into the RCM Disputed Claims Reserve, at any such time as he may deem appropriate.¹⁵

48. However, in an abundance of caution, the RCM Plan Administrator hereby requests that he be allowed to make distributions to Holders of Allowed RCM Securities Customer Claims and Allowed RCM FX/Unsecured Claims (including, without limitation, the funds to be received under the global intercompany settlement as Additional Property) and to make deposits into the RCM Disputed Claims Reserve at any time in the future as he deems appropriate in his exercising his sound business judgment and consistent with the RCM Settlement Agreement, without the need for further relief from the Court.

¹⁵ To the extent that Section 10(c), or any other provision of the RCM Settlement Agreement, appears to be contradicted by, or inconsistent with, any provision of the Plan, Section 12.15 of the Plan provides that no Plan provision shall in any way affect the terms or effectiveness of the RCM Settlement Agreement.

RESERVATION OF RIGHTS

49. The RCM Plan Administrator expressly reserves the right to amend, modify or supplement the objections asserted and to file additional objections to the RCM Proofs of Claim or any other claims (filed or not) which may be asserted against RCM. Should one or more of the grounds of objection be dismissed, the RCM Plan Administrator reserves the right to object on any other grounds that the RCM Plan Administrator identifies. In addition, the RCM Plan Administrator reserves the right to seek further reduction of any claim to the extent such claim has been paid.

50. Further, the RCM Plan Administrator and the Litigation Trust reserve all rights with respect to potential preference and avoidance actions under chapter 5 of the Bankruptcy Code (the “Avoidance Actions”) against any holder of an RCM FX/Unsecured Claim, and neither this Motion nor the payment of a distribution to a party shall constitute a waiver of the RCM Plan Administrator’s rights either to withhold amounts owed in respect of such Avoidance Actions from any distributions in respect of claim amounts Allowed by this Motion, or later, after a distribution, to seek remedies against the recipient thereof in respect of Avoidance Actions. *See, e.g., Rhythms NetConnections Inc. v. Cisco Sys. Inc. (In re Rhythms NetConnections Inc.)*, 300 B.R. 404 (Bankr. S.D.N.Y. 2003).

51. Similarly, while the RCM Plan Administrator has conducted diligence of cross-margin relationships and referenced certain corresponding reductions from claim amounts herein, the RCM Plan Administrator reserves all rights with respect to any other claims that RCM may have related to cross margin relationships he may discover at a

later date (the “Additional Cross Margin Claims”).¹⁶ Neither this Motion nor the payment of a distribution to a party shall constitute a waiver of the RCM Plan Administrator’s rights either to withhold amounts owed in respect of such Additional Cross Margin Claims from any distributions in respect claim amounts Allowed by this Motion, or later, after a distribution, to seek remedies against the recipient thereof in respect of Additional Cross Margin Claims.

FURTHER INFORMATION

52. Questions about the Motion or requests for additional information about the proposed disposition of claims hereunder should be directed to the RCM Plan Administrator’s counsel by e-mail to jeffrey.olinsky@bingham.com, by telephone to Jeffrey Olinsky at (212) 705-7672, or in writing to Bingham McCutchen LLP, 399 Park Avenue, New York, NY 10022 (Att’n: Jeffrey Olinsky, Esq.). Claimants should not contact the Clerk of the Bankruptcy Court to discuss the merits of their claims.

NOTICE

53. Notice of this Motion has been given to the United States Trustee, the affected claimants, and those persons who filed a notice of appearance in these cases. The RCM Plan Administrator submits that such notice is sufficient under the circumstances and requests that the Bankruptcy Court find that no other or further notice of the relief requested herein is required.

¹⁶ Pursuant to the Initial Distribution Order, the RCM Plan Administrator obtained authority to net claims totaling roughly \$312 million through cross margining relationships. The RCM Plan Administrator believes there may be additional debit balances accounts at RCM for which the RCM Plan Administrator may later pursue cross margin related relief.

MEMORANDUM OF LAW

54. Because the relevant authorities in support of the requested relief are cited in this Motion, the Initial Distribution Motion, and/or the RCM Trustee's Omnibus Reply to Objections to the Initial Motion filed on December 20, 2006, the RCM Plan Administrator requests that the requirement of service and filing of a separate memorandum of law under Local Bankruptcy Rule 9013-1(b) be deemed satisfied by this Motion.

55. No previous request for the relief requested herein has been made to this Court or any other court.

CONCLUSION

56. **WHEREFORE**, the RCM Plan Administrator respectfully requests that the Court (a) enter the Proposed Order (1) allowing certain claims and classifying certain claims by agreement, (2) authorizing and directing a third interim distribution in respect of allowed claims and disputed claims reserves and (3) authorizing the RCM Plan Administrator to make distributions more frequently than quarterly.

Dated: May 18, 2007
New York, New York

BINGHAM MCCUTCHEN LLP

By: /s/Timothy B. DeSieno
Tina L. Brozman (TB-0854)
Timothy B. DeSieno (TD-4313)
399 Park Avenue
New York, NY 10022
(212) 705-7000

Counsel for the Plan Administrator
of Refco Capital Markets, Ltd.

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

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In re: :
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REFCO INC., et al., : **Chapter 11 Case**
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Debtors. : **No. 05-60006 (RDD)**
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**DECLARATION OF JASON MUSKOVICH IN SUPPORT OF RCM PLAN
ADMINISTRATOR'S MOTION FOR ENTRY OF AN ORDER (1) ALLOWING
CERTAIN CLAIMS AND CLASSIFYING CERTAIN CLAIMS BY AGREEMENT, (2)
AUTHORIZING AND DIRECTING THIRD INTERIM DISTRIBUTION IN RESPECT
OF ALLOWED CLAIMS AND DISPUTED CLAIMS RESERVES, IN EACH CASE,
PURSUANT TO THE JOINT CHAPTER 11 PLAN OF REFCO INC. AND CERTAIN OF
ITS DIRECT AND INDIRECT SUBSIDIARIES, AND (3) AUTHORIZING THE RCM
PLAN ADMINISTRATOR TO MAKE DISTRIBUTIONS MORE FREQUENTLY THAN
QUARTERLY**

I, Jason Muskovich, hereby declare that to the best of my knowledge, information and belief the following is true:

1. I am the individual designated by Marc S. Kirschner (the "RCM Plan Administrator"), in his capacity as Plan Administrator of Refco Capital Markets, Ltd. ("RCM"), one of the debtors in the above-captioned cases,¹ to reconcile the proofs of claim filed in the RCM chapter 11 case.

2. I submit this declaration (the "Declaration") in support of the RCM Plan Administrator's Motion for Entry of an Order (1) allowing certain claims and classifying certain

¹ The debtors and debtors in possession in the above-captioned cases are: Bersec International LLC; Kroeck & Associates, LLC; Lind-Waldock Securities LLC; Marshall Metals, LLC; New Refco Group Ltd., LLC; Refco Administration, LLC; Refco Capital Holdings, LLC; Refco Capital LLC; Refco Capital Management, LLC; Refco Capital Trading LLC; Refco Finance Inc.; Refco Financial, LLC; Refco Fixed Assets Management, LLC; Refco F/X Associates, LLC; Refco Global Capital Management LLC; Refco Global Finance Limited; Refco Global Futures, LLC; Refco Global Holdings, LLC; Refco Group Ltd., LLC; Refco Inc.; Refco Information Services, LLC; Refco Managed Futures, LLC; Refco Mortgage Securities, LLC; Refco Regulated Companies, LLC; Summit Management, LLC; and Westminster-Refco Management LLC. Refco Capital Markets, Ltd. is a debtor in these chapter 11 cases, but not a debtor-in-possession.

claims by agreement, (2) authorizing and directing a third interim distribution in respect of allowed claims and disputed claims reserves, in each case, pursuant to the Joint Chapter 11 Plan of Refco Inc. and Certain of its Direct and Indirect Subsidiaries, and (3) authorizing the RCM Plan Administrator to make distributions more frequently than quarterly, all as more particularly set forth below (the "Motion").² In particular, I submit this Declaration with respect to the claims identified in Exhibits A1, B1, B2, C2, C3 and E1 as Supplemental Claims Added for Third Distribution (the "Identified Claims") to the Motion. I make this Declaration on the basis of my review of RCM's books and records (the "Books and Records") and the Proofs of Claim (as defined below) relating to the Identified Claims, together with any supporting or related documentation.

3. To date, holders of claims (the "Claimants") have filed over 2,300 proofs of claim in the RCM bankruptcy case (the "Proofs of Claim").

4. I have been personally involved in the review of each of the Proofs of Claim and the RCM Plan Administrator's extensive efforts in reconciling the claims asserted by Claimants with the Books and Records. In this regard, I and personnel working under my direction (a) participated in the review of the claims and identified those claims that potentially should be allowed or disallowed, (b) participated in an analysis of values of securities applicable to certain claims, (c) participated in an analysis of cross margining and netting relationships applicable to RCM accounts, and (d) read the Motion and the Proposed Order with respect to the Motion. Accordingly, I am familiar with the information contained therein. During the claims reconciliation process, in the event there was uncertainty as to the legal validity of a claim, I consulted with and followed the advice of counsel.

5. Based on these efforts, the RCM Plan Administrator and I have determined that:

² Terms not otherwise defined herein shall have the meaning ascribed to them in the Motion.

- a. the Identified Claims set forth on Exhibit A1 to the Motion are valid RCM Securities Customer Claims, consistent with RCM's Books and Records, and should be allowed in the full amount set forth in the exhibit;
- b. the Identified Claims set forth on Exhibit B1 to the Motion are valid RCM FX/Unsecured Claims, consistent with RCM's Books and Records, and should be allowed in the full amount set forth in the exhibit;
- c. the Identified Claims set forth on Exhibit B2 to the Motion are valid RCM FX/Unsecured Claims and should be allowed in an amount not to exceed \$10,000;
- d. the Identified Claims set forth on Exhibit C2 are claims that are the subject of a previously filed claims objection, as set forth in the exhibit;
- e. the Identified Claims set forth on Exhibit C3 are claims that either have been withdrawn by the claimant, have been addressed pursuant to separate Court order, or appear to have treatment set forth in the Plan that would obviate the need for distributions by RCM in respect of such claims; and
- f. the Identified Claims set forth on Exhibit E1 are claims for which treatment has not yet been determined and no treatment of such claims is sought by the Motion, other than in respect of reserves.

CONCLUSION

6. I believe that each of the Identified Claims is appropriately the subject of this Motion. Accordingly I believe that the RCM Plan Administrator should be granted the relief requested in the Motion with respect to the Identified Claims.

I declare under penalty of perjury that the foregoing is true and correct.

Executed this 18th day of May, 2007.

/s/ Jason Muskovich
Jason Muskovich

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

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In re	:	Chapter 11
	:	
Refco Inc., et al.,	:	Case No. 05-60006 (RDD)
	:	
Debtors.	:	(Jointly Administered)
	:	
-----		X

ORDER GRANTING RCM PLAN ADMINISTRATOR'S MOTION FOR ENTRY OF AN ORDER (1) ALLOWING CERTAIN CLAIMS AND CLASSIFYING CERTAIN CLAIMS BY AGREEMENT, (2) AUTHORIZING AND DIRECTING THIRD INTERIM DISTRIBUTION IN RESPECT OF ALLOWED CLAIMS AND DISPUTED CLAIMS RESERVES, IN EACH CASE, PURSUANT TO THE JOINT CHAPTER 11 PLAN OF REFCO INC. AND CERTAIN OF ITS DIRECT AND INDIRECT SUBSIDIARIES, AND (3) AUTHORIZING THE RCM PLAN ADMINISTRATOR TO MAKE DISTRIBUTIONS MORE FREQUENTLY THAN QUARTERLY

This matter came before the Court for hearing on June 6, 2007, upon the Motion of Marc S. Kirschner, as Plan Administrator (the "RCM Plan Administrator") for Refco Capital Markets, Ltd. ("RCM"), for entry of an order (1) allowing certain claims and classifying certain claims by agreement, (2) authorizing and directing a third interim distribution in respect of allowed claims and disputed claims reserves, in each case, pursuant to the Joint Chapter 11 Plan of Refco Inc. and Certain of its Direct and Indirect Subsidiaries, and (3) authorizing the RCM Plan Administrator to make distributions more frequently than quarterly, all as more particularly set forth below (the "Motion").¹ The Court having considered the Motion, the pleadings and declaration filed with respect thereto, the claims listed on Exhibits A1, A2, B1, B2, C1, C2, C3, D1, D2, D3, E1, E2 and E3 hereto, and the statements of counsel; and it appearing that the relief requested in the Motion is in the best interests of the RCM Estate, its creditors and other parties-in-interest; and after due deliberation and cause appearing therefor;

¹ Capitalized terms used herein and not otherwise defined herein shall have the meanings ascribed to them in the Motion.

THE COURT HEREBY MAKES THE FOLLOWING FINDINGS:

A. **Jurisdiction and Venue.** This Court has jurisdiction over the Motion under 28 U.S.C. §§ 157 and 1334, and this matter is a core proceeding under 28 U.S.C. § 157(b)(2)(A). Venue of these cases and the Motion in this District is proper under 28 U.S.C. §§ 1408 and 1409.

B. **Statutory predicates.** The statutory predicates for the relief sought in the Motion are 11 U.S.C. §§ 105, 502 and 1142 and Federal Rules of Bankruptcy Procedure 3007, 3020(d), and 3021.

C. **Notice.** As evidenced by the affidavits of service filed with this Court: (i) due, adequate and sufficient notice of the Motion has been provided in accordance with the Bankruptcy Code, the Bankruptcy Rules and other orders of this Court; (ii) each Holder of a claim listed on an Exhibit hereto that is different than the Exhibit upon which such Holder's claim was previously listed on the Initial Distribution Order (a) was properly and timely served with a copy of the Motion (which includes notice of the response deadline thereto), a personalized notice of the proposed treatment of such Holder's claim(s), the Proposed Order (without Exhibits) and the declaration of Jason Muskovich in support of the Motion, (b) was made aware of such proposed treatment either through communication from the RCM Plan Administrator or his counsel, or (c) was made aware of such proposed treatment by virtue of pleadings filed in respect of objections to such Holder's claim, in each case except for certain instances where the RCM Plan Administrator opted to improve the treatment accorded a given Holder's claim by providing a reserve for it when none was previously provided or required, and (iii) no other or further notice of the Motion is or shall be required.

D. **Business Justification.** The RCM Plan Administrator has demonstrated both (i) good, sufficient and sound business purpose and justification and (ii) compelling circumstances,

for the relief requested herein. Section 6.2 of the Plan requires that distributions be made on the Effective Date or as soon as practicable thereafter. Moreover, the Plan and the Settlement Agreement Approval Order each require reserves to be established to ensure that sufficient funds will be available to make required distributions under the Plan. In order to effect an expedited resolution of the RCM Case and a timely distribution to RCM customers and creditors in accordance with the Plan, while ensuring adequate reserves for future distributions, the RCM Plan Administrator has proposed a mechanism that will maximize distributions to holders of Allowed Claims while ensuring an adequate reserve for remaining claims. Such mechanism is both appropriate and necessary to the timely implementation of the Plan and constitutes a good faith exercise of the sound business judgment of the RCM Plan Administrator.

E. Securities Customer Valuation/Netting Process; FX/Unsecured Customer Netting Process; Calculation of “Resulting RCM Securities Customer Claim”. The Securities Customer Valuation/Netting Process and the FX/Unsecured Customer Netting Process each constitute reasonable and appropriate processes for establishing amounts to be netted or set off against claims, and the amount of each claim proposed to be Allowed as set forth in the Motion is proper.

NOW, THEREFORE, IT IS ORDERED THAT:

1. Motion is Granted / Approval. The Motion is GRANTED in its entirety as requested. Pursuant to Bankruptcy Code sections 105, 502, and 1142 and Federal Rules of Bankruptcy Procedure 3007, 3020(d), and 3021, (1) the RCM Plan Administrator is authorized to establish and modify the RCM Reserve as set forth below, and (2) the claims set forth in the Exhibits hereto under the heading Supplemental Claims Added for Purposes of Third Interim

Distribution shall be Allowed, and shall receive a Distribution, in accordance with the treatment proposed in such Exhibits and as more fully set forth below. Specifically:

- a. **Allowance of Claims.** As set forth below, Claims set forth on the attached Exhibits under the heading Supplemental Claims Added for Purposes of Third Interim Distribution are Allowed, as requested in the Motion.
- b. **Netting of Claims.** The RCM Plan Administrator is authorized and directed to effectuate netting and cross-margining arrangements on the terms and conditions set forth in the Initial Distribution Motion.
- c. **Disputed Claims Reserves.** The RCM Plan Administrator is authorized and directed to fund the Disputed Claims Reserve on the terms and conditions set forth in the Motion.
- d. **Third Interim Distribution and Subsequent Distributions More Frequently than Quarterly.** The RCM Plan Administrator is authorized and directed to make the distributions to claims on the terms and conditions set forth below as requested in the Motion

2. **RCM Disputed Claims Reserve.** The RCM Disputed Claims Reserve applicable to the third distribution to creditors of RCM authorized by this Order shall be the RCM Disputed Claims Reserve as outlined in the Motion. The RCM Plan Administrator is authorized, from time to time, to modify the RCM Disputed Claims Reserve in an amount sufficient, in his reasonable business judgment, in consultation with Alix Partners and his other advisors, to reserve adequate assets to satisfy Allowed Claims against RCM. The RCM Plan Administrator shall file a notice with the Court notifying the Court of any such modification to the RCM Disputed Claims Reserve.

3. **Treatment of Claims.** The claims listed on the Exhibits hereto shall be allowed, accorded a Distribution and subject to establishment of reserves, as the case may be, as set forth below:

- a. **Exhibit A1 - Allowance and Distributions with respect to Ascertained Amounts of Agreed RCM Securities Customer Claims.** With respect to

the claims listed on Exhibit A1: (1) each claim contained under the heading "Supplemental Claims Added for Purposes of Third Interim Distribution" on Exhibit A1 shall be allowed in the amount set forth under the heading "Resulting RCM Securities Customer Claim" and (2) each claim contained on Exhibit A1 shall receive a cash distribution on the Third Interim Distribution Date in an amount which, when combined with the distribution, if any, made in respect of such claim as part of each prior distribution pursuant to the Plan, is equal to such "Resulting RCM Securities Customer Claim" amount *multiplied by* a percentage to be determined by the RCM Plan Administrator on or prior to the Third Interim Distribution Date which represents the portion of RCM Securities Customer Claims that the RCM Plan Administrator believes is prudent to pay through the Third Interim Distribution Date after taking into account the amount of cash available for such distribution and after setting appropriate reserves for disputed claims (the "Securities Customer Aggregate Distribution Percentage").

- b. Exhibit B1 - Allowance and Distributions with respect to Ascertained Amounts of Agreed RCM FX/Unsecured Claims. With respect to the claims listed on Exhibit B1: (1) each claim contained under the heading "Supplemental Claims Added for Purposes of Third Interim Distribution" on Exhibit B1 shall be allowed in the amount set forth under the heading "Resulting RCM FX/Unsecured Claim" and (2) each claim contained on Exhibit B1 shall receive a cash distribution on the Third Interim Distribution Date in an amount which, when combined with the distribution, if any, made in respect of such claim as part of each prior distribution pursuant to the Plan, is equal to such "Resulting RCM FX/Unsecured Claim" amount *multiplied by* a percentage to be determined by the RCM Plan Administrator on or prior to the Third Interim Distribution Date which represents the portion of RCM FX/Unsecured Claims that the RCM Plan Administrator believes is prudent to pay through the Third Interim Distribution Date after taking into account the amount of cash available for such distribution and after setting appropriate reserves for disputed claims (the "FX/Unsecured Aggregate Distribution Percentage").
- c. Exhibit B2 - Allowance and Distributions with respect to Convenience Class FX/Unsecured Claims (subject to \$10,000 Cap). With respect to the claims listed on Exhibit B2, each claim set forth under the heading "Supplemental Claims Added for Purposes of Third Interim Distribution" on Exhibit B2 shall (1) be allowed in the amount set forth under the heading "Resulting RCM FX/Unsecured Claim" and (2) receive a cash distribution on the Third Interim Distribution Date in an amount which is

equal to such "Resulting RCM FX/Unsecured Claim" amount *multiplied* by 60%.²

- d. Exhibit C2 - Claims Subject to Prior Books and Records Objection. With respect to the claims listed on Exhibit C2 under the heading "Supplemental Claims Added for Purposes of Third Interim Distribution": (1) each such claim has previously been disallowed and expunged as set forth in the applicable objections, (2) each such claim shall be estimated at zero, and (3) no cash contribution shall be made to the RCM Disputed Claims Reserve on account of any such claim.
- e. Exhibit C3 - Claims To Be Addressed by Plan or Withdrawn. With respect to the claims listed on Exhibit C3 and given that RCM is not required to make any distribution on account of such claims under the Plan, no cash contribution shall be made to the RCM Disputed Claims Reserve on account of any such claim under the heading "Supplemental Claims Added for Purposes of Third Interim Distribution".
- f. Exhibit E1 - Other Claims under Continued Review. With respect to the claims listed on Exhibit E1, each claim set forth under the heading "Supplemental Claims Added for Purposes of Third Interim Distribution" on Exhibit E1: (1) allowance of each such claim shall be deferred at this time and (2) a cash contribution shall be made to the RCM Disputed Claims Reserve on account of such claim in an amount which, when combined with the contribution (or distribution, in the case of any claim that has been added to Exhibit E1 after the Effective Date), if any, made in respect of such claim as part of each prior distribution pursuant to the Plan, is equal to (A) in the case of any such claim that is denoted on Exhibit E1 as an RCM Securities Customer Claim, the Securities Customer Aggregate Distribution Percentage *multiplied* by the amount set forth on Exhibit E1 under the heading "Filed Claim Total", and (B) in the case of any such claim that is denoted on Exhibit E1 as an RCM FX/Unsecured Claim, the FX/Unsecured Aggregate Distribution Percentage *multiplied* by the amount set forth on Exhibit E1 under the heading "Filed Claim Total".

4. **Binding on Chapter 7 Trustee.** In the event the RCM bankruptcy case is at any time converted to a liquidating case under chapter 7 of the Bankruptcy Code, all the terms, conditions and other provisions approved by this Order shall, in all events, be final, valid, binding and enforceable upon any trustee appointed in such chapter 7 case, the holders of Claims

² This treatment will pertain to any holder of an RCM FX/Unsecured Claim who later voluntarily agrees to convert its claim to an RCM FX/Unsecured Convenience Claim.

against RCM, and all other parties in interest in the Cases and such chapter 7 case regardless of such conversion.

5. **Distributions.** Notwithstanding anything herein to the contrary, the RCM Plan Administrator shall not be required to make any Distribution in respect of a Claim unless and until the RCM Plan Administrator is reasonably satisfied that he possesses all appropriate payee information (including information related to transfers) in respect of such Claim.

6. **Authorization to Perform All Necessary Acts.** The RCM Plan Administrator is authorized to perform all of his obligations, take whatever actions necessary, and issue, execute, and deliver whatever documents may be necessary or appropriate to implement and effectuate the provisions of this Order.

7. **Retention of Rights – Further Objections.** The RCM Plan Administrator, and any successor in interest to the RCM Plan Administrator, including, without limitation, any successor trustee and any chapter 7 trustee appointed upon the conversion of the RCM bankruptcy case to one under chapter 7 of the Bankruptcy Code shall retain all rights: (1) to amend, modify or supplement the objections asserted in respect of claims and to file additional objections to the RCM Proofs of Claim or any other claims (filed or not) which may be asserted against RCM; (2) with respect to any grounds of objection in respect of claims that have been dismissed, to object on any other grounds that the RCM Plan Administrator identifies; and (3) to seek further reduction of any claim to the extent such claim has been paid.

8. **Retention of Rights – Avoidance Actions.** The RCM Plan Administrator, and any successor in interest to the RCM Plan Administrator, including, without limitation, any successor trustee and any chapter 7 trustee appointed upon the conversion of the RCM bankruptcy case to one under chapter 7 of the Bankruptcy Code shall, notwithstanding any

distribution or other action hereunder, retain all rights with respect to potential preference and avoidance actions under chapter 5 of the Bankruptcy Code (the “Avoidance Actions”) against any claimant, and this Order shall not constitute a waiver of, nor shall it otherwise impair or diminish, the RCM Plan Administrator’s rights to pursue such Avoidance Actions and/or to withhold amounts owed in respect of such Avoidance Actions from any distributions in respect of claim amounts Allowed by this Order.

9. **Retention of Rights – Additional Cross-Margin Claims.** The RCM Plan Administrator, and any successor in interest to the RCM Plan Administrator, including, without limitation any successor trustee and any chapter 7 trustee appointed upon the conversion of the RCM bankruptcy case to one under chapter 7 of the Bankruptcy Code shall, notwithstanding any distribution or other action hereunder, retain all rights with respect to any other claims that RCM may have related to cross margin relationships discovered at a later date (the “Additional Cross Margin Claims”) and this Order shall not constitute a waiver of, nor shall it otherwise impair or diminish, the RCM Plan Administrator’s rights to pursue such Additional Cross Margin Claims and/or to withhold amounts owed in respect of such Additional Cross Margin Claims from any distributions in respect claim amounts Allowed by this Order.

10. **Form of Personalized Notice Approved.** The form of personalized notice, attached hereto as Exhibit F, which was sent to each Holder of a claim listed on an Exhibit hereto that is different than the Exhibit upon which such Holder’s claim was previously listed on the Initial Distribution Order, is hereby approved.

11. **Separate Contested Matters.** Each claim and the requests for relief by the RCM Plan Administrator with respect thereto set forth in the Motion constitute a separate contested matter as contemplated by Fed. R. Bankr. P. 9014. This Order shall be deemed a separate Order

with respect to each such claim. Any stay of this Order shall apply only to the contested matter which involves such claim and shall not act to stay the applicability or finality of this Order with respect to any other claim or contested matter covered hereby.

12. **Retention of Jurisdiction.** This Court retains jurisdiction to interpret, implement and enforce the provisions of this Order.

13. **No Further Order.** No further orders of this Court are necessary to effectuate the terms set forth herein.

14. **Satisfaction of Local Rule 9013-1(b).** The requirement under Local Rule 9013-1(b) for the service and filing of a separate memorandum of law is deemed satisfied by the Motion.

Dated: June __, 2007
New York, New York

HONORABLE ROBERT D. DRAIN
UNITED STATES BANKRUPTCY JUDGE

In re: Refco Capital Markets, LTD.
Case No. 05-60018

A1
Allowed RCM Securities Customer Claims
(For Purposes of Third Interim Distribution - May 18, 2007)

Name	Claim Number	Allowed Claim: "Resulting RCM Securities Customer Claim"	Treatment	Previous Exhibit, If Modified
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SUPPLEMENTAL CLAIMS ADDED FOR PURPOSES OF THIRD INTERIM DISTRIBUTION

austral de inversiones	11708	\$140,000.00	Agreed and allowed.	
Invercapital International Ltd.	13390	\$51,050.50	Agreed and allowed.	E1
SUBTOTAL:		<u>\$191,050.50</u>		E1

IN ACCORDANCE WITH TREATMENT PREVIOUSLY ORDERED

ABADI & CO SECURITIES	9131	\$11,198,081.00	Agreed and allowed.	
ABADI & CO SECURITIES	7581	\$1,308,490.65	Agreed and allowed.	
ABADI & CO SECURITIES	7582	\$5,231,176.04	Agreed and allowed.	
ABADI & CO SECURITIES	7583	\$66,448.66	Agreed and allowed.	
ABADI & CO SECURITIES	7584	\$453,468.00	Agreed and allowed.	
ABADI & CO SECURITIES	7585	\$390,011.00	Agreed and allowed.	
ABADI & CO SECURITIES	9132	\$354,507.00	Agreed and allowed.	
ABADI & CO SECURITIES	9133	\$737,430.00	Agreed and allowed.	
ABADI & CO SECURITIES	9134	\$100,989.00	Agreed and allowed.	
ABADI & CO SECURITIES	9135	\$83,654.80	Agreed and allowed.	
ABADI & CO SECURITIES	9136	\$15,837,437.00	Agreed and allowed.	
Actinver Mexico Bond Fund, Inc.	9894	\$3,238,384.00	Agreed and allowed.	
ACUROB INVESTMENT AG	10415	\$2,137,978.92	Agreed and allowed.	
AFC ALMIRON	13666	\$2,994,187.50	Agreed and allowed.	
ALFREDO SKINNER-KLEE AND ALEXANDRA(SEE NOTES)	12147	\$631,883.86	Agreed and allowed.	
ALMIRON FINANCE CORP	12716	\$455,892.23	Agreed and allowed.	
ALTERNATIVE INVESTMENTS FUND LTD	12148	\$1,505,617.16	Agreed and allowed.	
ALTERNATIVE INVESTMENTS FUND LTD	9198	\$17,823,839.11	Agreed and allowed.	
ALTIMA CAPITAL MANAGEMENT INC	9199	\$5,998,622.00	Agreed and allowed.	
ANGELOS MICHALOPOULOS - MIROO	13881	\$1,129,478.14	Agreed and allowed.	
ANSELAN S A	231	\$3,639,593.94	Agreed and allowed.	
ARACAMBA ISRAEL LTD	554	\$775,169.00	Agreed and allowed.	
ARBAT EQUITY ARBITRAGE FUND LIMITED	9737	\$814,551.84	Agreed and allowed.	
ARCADIA HILL INC	11615	\$19,421,841.00	Agreed and allowed.	
ATLANTIC GLOBAL COMMON FUND LTD	8436	\$6,555,784.00	Agreed and allowed.	
AUTOSEVICIO MAYORISTA DIARCO	296	\$2,143,762.49	Agreed and allowed.	
BAC INTERNATIONAL BANK INC	8800	\$0.00	Agreed and allowed.	
BALLERY HOLDINGS LTD	11369	\$10,871,580.47	Agreed and allowed.	
BANCAFE INTERNATIONAL BANK LTD	12712	\$593,140.00	Agreed and allowed.	
BANCAFE INTERNATIONAL BANK LTD	10132	\$45,834,343.99	Agreed and allowed.	
BANCO AGRICOLA (PANAMA) SA	10133	\$173,559.39	Agreed and allowed.	
BANCO AGRICOLA SA	10115	\$0.00	Agreed and allowed.	
Banco Continental de Panama, S.A.	10114	\$22,289,426.29	Agreed and allowed.	
BANCO CUSCATLAN FIDUCIARIO ANTEL	9256	\$5,081,962.71	Agreed and allowed.	
BANCO CUSCATLAN FIDUCIARIO UCJSC	10469	\$7,785,819.27	Agreed and allowed.	
	10369	\$2,367,695.35	Agreed and allowed.	

In re: Refco Capital Markets, LTD.
Case No. 05-60018

A1
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(For Purposes of Third Interim Distribution - May 18, 2007)

Name	Claim Number	Allowed Claim: "Resulting RCM Securities Customer Claim"	Treatment	Previous Exhibit, If Modified
BANCO CUSCATLAN FIDUCIARIO UCISC	10370	\$344,049.23 Agreed and allowed.		
BANCO CUSCATLAN FIDUCIARIO UJMD	10371	\$1,115,666.16 Agreed and allowed.		
BANCO CUSCATLAN FIDUCIARIO UJMD	10372	\$2,234,919.16 Agreed and allowed.		
BANCO CUSCATLAN FIDUCIARIO UJMD	10373	\$611,692.50 Agreed and allowed.		
BANCO CUSCATLAN FIDUCIARIO UJMD	10374	\$390,871.80 Agreed and allowed.		
BANCO CUSCATLAN FIDUCIARIO UJMD	10375	\$344,934.76 Agreed and allowed.		
BANCO CUSCATLAN FIDUCIARIO UJMD	10376	\$52,112.50 Agreed and allowed.		
BANCO CUSCATLAN FIDUCIARIO UJMD	10377	\$314,972.61 Agreed and allowed.		
BANCO CUSCATLAN FIDUCIARIO UJMD	10378	\$156,337.50 Agreed and allowed.		
BANCO CUSCATLAN FIDUCIARIO UJMD	10379	\$191,842.69 Agreed and allowed.		
BANCO CUSCATLAN FIDUCIARIO UJMD	10380	\$971,503.98 Agreed and allowed.		
BANCO CUSCATLAN FIDUCIARIO UJMD	10381	\$270,998.65 Agreed and allowed.		
BANCO CUSCATLAN FIDUCIARIO UJMD	10382	\$103,698.75 Agreed and allowed.		
BANCO CUSCATLAN FIDUCIARIO UJMD	10383	\$756,002.12 Agreed and allowed.		
BANCO CUSCATLAN FIDUCIARIO UJMD	10384	\$77,324.55 Agreed and allowed.		
BANCO CUSCATLAN FIDUCIARIO UJMD	10385	\$44,184.84 Agreed and allowed.		
BANCO CUSCATLAN FIDUCIARIO UJMD	10386	\$112,788.88 Agreed and allowed.		
BANCO CUSCATLAN FIDUCIARIO UJMD	10387	\$855,238.63 Agreed and allowed.		
BANCO DE AMERICA CENTRAL S A	11372	\$5,763,565.02 Agreed and allowed.		
BANCO DE EXPORTACION S A	11037	\$16,737,000.00 Agreed and allowed.		
BANCO DE HIPOTECARIO DE INVERSION TURISTICA	11284	\$808,681.00 Agreed and allowed.		
BANCO FEDERAL CA	11365	\$80,139.54 Agreed and allowed.		
BANCO FINANCIERO DEL PERU	1783	\$586,559.77 Agreed and allowed.		
BANCO FINANSUR S.A.	9973	\$602,238.77 Agreed and allowed.		
BANCO FINANSUR S.A./SUNDORA	9968	\$12,907.00 Agreed and allowed.		
BANCO FINANTIA S A	7574	\$166,500.00 Agreed and allowed.		
BANCO INDUSTRIAL DE VENEZUELA CA	11250	\$1,220,206.80 Agreed and allowed.		
BANCO REFORMADOR SA	13000	\$11,277,504.92 Agreed and allowed.		
BANCO SUDAMERICANO	520	\$2,308,823.88 Agreed and allowed.		
BANCO UNO SA-EL SALVADOR	13008	\$33,384.57 Agreed and allowed.		
BANCO UNO SA-NICARAGUA	13004	\$4,447,818.97 Agreed and allowed.		
BANCO UNO SA-PANAMA	13006	\$241,202.02 Agreed and allowed.		
BANCOLOMBIA (PANAMA) S A	6401	\$4,944,207.00 Agreed and allowed.		
BANESCO HOLDING CA	10125	\$50,740,450.18 Agreed and allowed.		
BANEX INTERNATIONAL BANK CORP	13912	\$10,261,000.00 Agreed and allowed.		
BANVALOR BANCO COMERCIAL (PREVIOUSLY	10363	\$703,112.75 Agreed and allowed.		
BEAR STEARNS INVESTMENT (SEE NOTES)	11465	\$189,575.97 Agreed and allowed.		
BEAR STEARNS INVESTMENT (SEE NOTES)	11466	\$1,003,174.00 Agreed and allowed.		
BEAR STERNS INVESTMENT PRODUCTS INC	11460	\$43,321,401.00 Agreed and allowed.		
BEAR STERNS INVESTMENT PRODUCTS INC	11461	\$1,616,343.00 Agreed and allowed.		
BENCORP CASA DE BOLSA CA	11605	\$18,880,338.81 Agreed and allowed.		
BILSTON INTERNATIONAL INC	12710	\$841,588.45 Agreed and allowed.		
Birmingham Merchant SA	12596	\$11,281,953.74 Agreed and allowed.		
BOJ BANK CORPORATION	9982	\$2,150,686.90 Agreed and allowed.		
BOSTON FINANS	13741	\$56,133.50 Agreed and allowed.		

In re: Refco Capital Markets, LTD.
Case No. 05-60018

A1
Allowed RCM Securities Customer Claims
(For Purposes of Third Interim Distribution - May 18, 2007)

Name	Claim Number	Allowed Claim: "Resulting RCM Securities Customer Claim"	Treatment	Previous Exhibit, If Modified
BROOKE FINANCIAL SERVICES LTD	11552	\$2,818,197.84	Agreed and allowed.	
Bruno Guazzoni	12556	\$395,377.26	Agreed and allowed.	
CAPITAL MANAGEMENT SELECT FUND LTD	9888	\$110,182,444.69	Agreed and allowed.	
CAPITANIA ASSET MANAGEMENT LTD	460	\$32,445.72	Agreed and allowed.	
CARLOS ALBERTO NAGEL MARKOVIC	10671	\$33,962.57	Agreed and allowed.	
CARLOS FRADIQUE	11400	\$4,707,064.70	Agreed and allowed.	
CARLOS FRADIQUE	11404	\$622,647.19	Agreed and allowed.	
Centras Capital Ltd	9113	\$902,299.48	Agreed and allowed.	
CHRISTIAN KLOSE PIETERS AND (SEE NOTES)	12708	\$2,796,244.87	Agreed and allowed.	
CLAU CORPORATION OVERSEAS LTD	12117	\$1,697,678.11	Agreed and allowed.	
CMA GLOBAL INVESTMENT LTD	10472	\$800,165.19	Agreed and allowed.	
COBURN INVESTMENTS LTD	4383	\$222,954.73	Agreed and allowed.	
COLT GLOBAL FUTURES FUND LTD	10471	\$7,967,683.08	Agreed and allowed.	
CONSULTORA TUDORAS SA	1041	\$959,169.95	Agreed and allowed.	
CONTRARIAN FUNDS LLC AS ASSIGNEE OF ATON INTERNATIONAL LIMITED	11467	\$187,915.18	Agreed and allowed.	
DANTE CANONICA	9878	\$199,216.00	Agreed and allowed.	
DANTE CANONICA	9925	\$569,340.00	Agreed and allowed.	
Davos International Bank Ltd	13013	\$8,356,055.87	Agreed and allowed.	
DEPOSITORY INC	11616	\$41,620.11	Agreed and allowed.	
DEUTSCHE BANK SECURITIES INC	13832	\$17,261,914.94	Agreed and allowed.	
DOVER COMMODITIES CORP	9227	\$4,788,179.30	Agreed and allowed.	
DRESDEN DEVELOPMENT INC	10719	\$4,459,988.60	Agreed and allowed.	
DUFIL INVESTMENT S A	10279	\$498,523.00	Agreed and allowed.	
ELTON AGGRESSIVE GROWTH FUND LTD	10476	\$121,251.99	Agreed and allowed.	
ERNESTO RUIZ SINIBALDI	12714	\$4,160,530.61	Agreed and allowed.	
EXPORTKREDITNAMNDEN	6750	\$1,075,332.13	Agreed and allowed.	
FELBURY FINANCE LIMITED	12088	\$2,730,684.00	Agreed and allowed.	
FILARE LIMITED	7228	\$38,909,169.65	Agreed and allowed.	
FIMEX INTERNATIONAL LIMITED	5750	\$26,784,598.00	Agreed and allowed.	
FIMEX INTERNATIONAL LIMITED	9137	\$2,615,588.02	Agreed and allowed.	
FIMEX INTERNATIONAL LIMITED	9138	\$653,112.82	Agreed and allowed.	
FIMEX INTERNATIONAL LIMITED	9139	\$33,224.34	Agreed and allowed.	
FINANCIAL SYNERAY INT. INC	14088	\$472,949.00	Agreed and allowed.	
FONDO COMUN CASA DE BOLSA CA	10643	\$2,316,285.00	Agreed and allowed.	
GARDEN RING FUND LIMITED	11611	\$4,045,473.44	Agreed and allowed.	
GESHOA FUND CLASS A	11442	\$17,326,707.43	Agreed and allowed.	
GESHOA STRUCTURED FINANCE LTD	14177	\$8,576,246.77	Agreed and allowed.	
GLOBAL MANAGEMENT WORLDWIDE LIMITED	11608	\$29,543,542.79	Agreed and allowed.	
GLOBAL OPPORTUNITY MGMT. LTD	10828	\$307,042.11	Agreed and allowed.	
GLOBAL PARTNERS EMERGING MARKETS SA	8349	\$4,155,604.87	Agreed and allowed.	
GOREY FINANCE INC	8498	\$1,158,152.89	Agreed and allowed.	
GREGORIO NUMO Y NOEL WERTHEIN S A AS ASSIGNEE	12315	\$4,211,887.42	Agreed and allowed.	
GRUPO INTERBOLSA SA	10193	\$1,580,645.34	Agreed and allowed.	
GTC BANK INC	13277	\$12,339,131.33	Agreed and allowed.	
HAIN CAPITAL HOLDINGS LLC	82	\$858,014.27	Agreed and allowed.	

In re: Refco Capital Markets, LTD.
Case No. 05-60018

A1
Allowed RCM Securities Customer Claims
(For Purposes of Third Interim Distribution - May 18, 2007)

Name	Claim Number	Allowed Claim: "Resulting RCM Securities Customer Claim"	Treatment	Previous Exhibit, If Modified
HENCORP BECSTONE INTERNATIONAL INC	13910	\$19,930.42 Agreed and allowed.		
HENCORP BECSTONE INTERNATIONAL INC	13911	\$103,380.33 Agreed and allowed.		
HEPTAGON FINANCIAL PLANNERS LTD	11553	\$886,196.36 Agreed and allowed.		
HEPTAGON FINANCIAL SERVICES INC	11554	\$20,090.52 Agreed and allowed.		
HIBERNIA INVEST & FINANCE S A	719	\$1,003,621.10 Agreed and allowed.		
IDC FINANCIAL SA	12720	\$22,570,691.54 Agreed and allowed.		
IFIS C/O INVERSIONES FINANCIERAS DEI SUR S A	8801	\$10,349,750.00 Agreed and allowed.		
INS BANCREDITO VALORES PUESTO DE BOLSA SA	13906	\$1,442,609.28 Agreed and allowed.		
INTER FINANCIAL SERVICES LTD	11229	\$153,585,649.00 Agreed and allowed.		
INTERACCIONS CASA DE BOLSA CA	8037	\$186,946.45 Agreed and allowed.		
INTERMEDIAR VALORES LTDA	12579	\$21,425.00 Agreed and allowed.		
INTERSEC CASA DE BOLSA C A	8377	\$989,899.00 Agreed and allowed.		
INVERSIONES CONCAMBI	4713	\$1,367,849.55 Agreed and allowed.		
INVERSIONES Y VALORES UNION S A	9141	\$14,156,877.00 Agreed and allowed.		
INVEDEX CAPITAL LTD	9255	\$5,132,463.33 Agreed and allowed.		
INVESTMENT & DEVELOPMENT FINANCE CORP	12722	\$21,561,943.81 Agreed and allowed.		
IRITH YOSSFIOFF ARDITTI	651	\$3,773,284.75 Agreed and allowed.		
JAVIER LOPEZ / JULIET JURADO	10559	\$389,801.00 Agreed and allowed.		
JEFFERY TRADING LTD	219	\$199,973.47 Agreed and allowed.		
JEFFREY CONYERS	5621	\$2,629.96 Agreed and allowed.		
JSCB SLAVIANSKY BANK ZAO	5611	\$5,577,044.75 Agreed and allowed.		
KATHERINE TELIAS & ALEJANDRO JAIME	12432	\$117,264.01 Agreed and allowed.		
KOSTANTINOS & MARINA GIAVROGLOU	13700	\$126,790.41 Agreed and allowed.		
LA PRIMERA CASA DE BOLSA CA	8408	\$2,491,335.66 Agreed and allowed.		
LA PRIMERA CB	8407	\$969,513.11 Agreed and allowed.		
LATIN AMERICA CONSULTING LTD	10251	\$1,256,354.01 Agreed and allowed.		
LATINA SEGUROS Y REASEGUROS SA	11555	\$53,812.96 Agreed and allowed.		
LE ROSE INCORPORATED	9972	\$474,488.97 Agreed and allowed.		
LUIS POPPER	2678	\$35,389.86 Agreed and allowed.		
MAKEEV, ANDREY	550	\$93,883.00 Agreed and allowed.		
MALONE HOLDING INC	10362	\$32,567.50 Agreed and allowed.		
MAPFRE PERU VIDA	1840	\$1,050,681.00 Agreed and allowed.		
MARKWOOD INVESTMENTS LTD	12260	\$152,721,316.31 Agreed and allowed.		
MERCADO DE VALORES DE COSTA RICA PUESTO DE BOLSA S A	9312	\$1,548,285.11 Agreed and allowed.		
MERCOSUR OPPORTUNITY FUND	9123	\$1,749,616.39 Agreed and allowed.		
MERIT UNTERNEHMENSBERATUNGSGESELLSCHAFT	9422	\$62,398.08 Agreed and allowed.		
MIGUEL SAUMA	11167	\$768,579.13 Agreed and allowed.		
MINUTEMAN INC	6280	\$707,165.00 Agreed and allowed.		
MISTYRISE INTERNATIONAL LTD	12205	\$2,112,088.01 Agreed and allowed.		
MIURA FINANCIAL SERVICES	10079	\$22,971,000.00 Agreed and allowed.		
MR SABBY MIONIS	10470	\$184,653.37 Agreed and allowed.		
MRS JOSEFINA FRANCO SILLER	10493	\$19,037,139.17 Agreed and allowed.		
MULTI CREDIT BANK INC	12290	\$4,877,910.00 Agreed and allowed.		
MULTI FINANZAS COMPANIA FINANCIERA SA	5856	\$196,489.98 Agreed and allowed.		
MULTIPLICAS CASA DE BOLSA	10730	\$2,699,077.72 Agreed and allowed.		

In re: Refco Capital Markets, LTD.
Case No. 05-60018

A1
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(For Purposes of Third Interim Distribution - May 18, 2007)

Name	Claim Number	Allowed Claim: "Resulting RCM Securities Customer Claim"	Treatment	Previous Exhibit, If Modified
NBK INVESTMENT LTD	10221	\$51,731.17	Agreed and allowed.	
NEW OCEAN CORPORATION	11040	\$21,968.90	Agreed and allowed.	
NEWCASTLE BUSINESS HOLDING INC	11619	\$5,328,480.26	Agreed and allowed.	
OLEG ILCHENKO	3249	\$19,350.96	Agreed and allowed.	
OSLO INTERNATIONAL SA	12718	\$551,727.01	Agreed and allowed.	
PATON HOLDINGS LTD	12788	\$20,506,209.00	Agreed and allowed.	
PENDLETON FINANCE S A	11500	\$249,924.20	Agreed and allowed.	
PLATINUM CAPITAL FUND	10112	\$4,199,617.66	Agreed and allowed.	
POPULAR VALORES PUESTO DE BOLSA S A	9311	\$13,100,399.37	Agreed and allowed.	
POWAY INVESTMENT INC	10118	\$1,290,105.06	Agreed and allowed.	
PREMIER BANK INTERNATIONAL N V	11287	\$243,696,260.52	Agreed and allowed.	
Quantum Partners LDC	11562	\$7,165,811.76	Agreed and allowed.	
RALPH HERVARAC INC	720	\$485,967.64	Agreed and allowed.	
RB SECURITIES LIMITED	14251	\$65,518,141.82	Agreed and allowed.	
Reserve Invest (Cyprus) Limited	11392	\$15,907,433.31	Agreed and allowed.	
RIDGEWAY PARTNERS	10117	\$1,280,444.71	Agreed and allowed.	
ROCKLAND FINANCE LTD	5157	\$139,681.48	Agreed and allowed.	
ROGERS INTERNATIONAL RAW MATERIALS	9426	\$75,256,083.00	Agreed and allowed.	
ROGERS RAW MATERIALS FUND LP	9425	\$287,627,440.00	Agreed and allowed.	
ROVIDA HOLDINGS LTD	11838	\$31,125,898.46	Agreed and allowed.	
RR INVESTMENT COMPANY LTD	11837	\$40,893,320.20	Agreed and allowed.	
RUSSIA GROWTH FUND, LTD	11440	\$4,350,000.00	Agreed and allowed.	
RUSSIAN INVESTORS SECURITIES LIMITED	12342	\$9,920,505.00	Agreed and allowed.	
SCHICK, ANNE-MARIE	4502	\$377,030.41	Agreed and allowed.	
SCHILDERSHOVEN AMSTERDAM B V	81	\$190,760.67	Agreed and allowed.	
SERFINCO/CUSTODY	10130	\$680,366.09	Agreed and allowed.	
SERVICIOS GENERALES BURSATILES SA DE CV	11086	\$566,716.53	Agreed and allowed.	
SL CAPITAL SERVICES LTD	8036	\$2,163,281.07	Agreed and allowed.	
SPCP Group, LLC as Assignee of Desidero, Luca	9857	\$603,993.92	Agreed and allowed.	
SPECTRUM FIXED INCOME FUND	10111	\$989,579.47	Agreed and allowed.	
ST GEORGES BANK AND TRUST COMPANY LTD PSC SA	12601	\$613,934.00	Agreed and allowed.	
SUD AMERICA DE SEGUROS CA	11556	\$1,169,250.45	Agreed and allowed.	
SUL AMERICA COMPANIA DE SEGUROS DEL ECUADOR CA	11551	\$3,395,701.00	Agreed and allowed.	
SUNAIR INC	12035	\$18,206.00	Agreed and allowed.	
TEEM CAPITAL LTD	461	\$938,865.95	Agreed and allowed.	
THELEN REID & PRIEST LLP	11405	\$324,584.72	Agreed and allowed.	
THELEN REID & PRIEST LLP	11406	\$844,715.05	Agreed and allowed.	
THELEN REID & PRIEST LLP	11408	\$294,799.59	Agreed and allowed.	
THELEN REID & PRIEST LLP	11409	\$963,229.73	Agreed and allowed.	
THELEN REID & PRIEST LLP	11410	\$3,556,601.26	Agreed and allowed.	
THELEN REID & PRIEST LP	11401	\$275,795.00	Agreed and allowed.	
THELEN REID & PRIEST LP	11402	\$1,185,264.60	Agreed and allowed.	
THELEN REID & PRIEST LP	11403	\$0.00	Agreed and allowed.	
TOTAL BANK CURACAO N V	10249	\$8,389,331.04	Agreed and allowed.	
TRANSCOM BANK (BARBADOS) LTD	13002	\$1,906,208.17	Agreed and allowed.	

In re: Refco Capital Markets, LTD.
Case No. 05-60018

A1
Allowed RCM Securities Customer Claims
(For Purposes of Third Interim Distribution - May 18, 2007)

Name	Claim Number	Allowed Claim: "Resulting RCM Securities Customer Claim"	Treatment	Previous Exhibit, If Modified
TRANS-EUROPA TRANSLATIONS NETWORK LTD	8474	\$5,934,292.15	Agreed and allowed.	
TREND BANK LIMITED	11935	\$66,397.70	Agreed and allowed.	
TURISOL CASA DE CAMBIO CA	11557	\$329,402.24	Agreed and allowed.	
TWOKAY HOLDING INC	10617	\$1,001,920.20	Agreed and allowed.	
VALORES OCCIDENTALES INVERSIONES (VOI) FOND	9980	\$271,109.11	Agreed and allowed.	
VALORES OCCIDENTALES INVERSIONES (VOI) SOC. ADM. DE ENT. DE INV. COL., C.A.	9979	\$564,985.27	Agreed and allowed.	
VALORES OCCIDENTALES INVERSIONES, C.A.	9970	\$92,857.79	Agreed and allowed.	
VALORES OCCIDENTALES INVERSIONES (VOI) FOND	9981	\$3,600,412.64	Agreed and allowed.	
VICTOR MANUEL HOYOS	13882	\$34,602.30	Agreed and allowed.	
VITAL ASSET MANAGEMENT LIMITED	9604	\$46,938.61	Agreed and allowed.	
VR ARGENTINA RECOVERY FUND LTD	12789	\$116,588,566.86	Agreed and allowed.	
VR CAPITAL GROUP LTD	12790	\$23,879,434.21	Agreed and allowed.	
VR GLOBAL PARTNERS, L.P.	12791	\$627,129,227.14	Agreed and allowed.	
WISDOM GLOBAL INVESTMENTS	12204	\$557,886.50	Agreed and allowed.	
SUBTOTAL:		<u>\$2,831,640,309.59</u>		

¹ Because FX customer claims are accorded a different percentage payout under the terms of the RCM Settlement Agreement than securities customer claims, the RCM Settlement Agreement does not provide for netting of such amounts. However, the RCM Trustee has retained \$11,619,579.55 of the first proceeds distributed in respect of this claimant's securities customer claim which equals the FX customer account debit balance. The claimant has agreed to such treatment.

GRAND TOTAL: \$2,831,831,360.09

In re: Refco Capital Markets, LTD.
Case No. 05-60018

A2
Allowed RCM Securities Customer Claims with Respect to Convenience Class
(For Purposes of Third Interim Distribution - May 18, 2007)

Name	Claim Number	Allowed Claim: "Resulting RCM Securities Customer Claim"	Treatment	Previous Exhibit, If Modified
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IN ACCORDANCE WITH TREATMENT PREVIOUSLY ORDERED

CAJA DE AHORRO Y SEQURO S.A.	12090	\$730.00	Agreed and allowed.	
LE ROSE INCORPORATED	9971	\$194.00	Agreed and allowed.	
SERGEI KHOTIMSKI	2689	\$7,212.53	Agreed and allowed.	
SOUTH FINANCIAL SERVICES CORP	11841	\$961.10	Agreed and allowed.	
VIPASA INTERNATIONAL INVESTMENTS CORP	10131	\$2,739.34	Agreed and allowed.	
GRAND TOTAL:		<u>\$11,836.97</u>		

In re: Refco Capital Markets, LTD.
Case No. 05-60018

B1
Allowed RCM FX/Unsecured Claims
(For Purposes of Third Interim Distribution - May 18, 2007)

Name	Claim Number	Allowed Claim: "Resulting RCM FX/Unsecured Claim"	Treatment	Previous Exhibit, If Modified
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SUPPLEMENTAL CLAIMS ADDED FOR PURPOSES OF THIRD INTERIM DISTRIBUTION

ABBA FUNDS LP A DELAWARE LIMITED PARTNERSHIP	11709	\$410,732.28	Allowed pending Order approving separate stipulation.	E3
ADAM WEIS	14418	\$33,463.92	Agreed and allowed.	E1
BECKENHAM TRADING CO INC	8534	\$110,449.00	Agreed and allowed.	E1
CARGILL FINANCIAL SERVICES CORPORATION	13090	\$23,358,164.23	Agreed and allowed.	E1
CARGILL GLOBAL FUNDING PLC	13091	\$5,825,291.75	Agreed and allowed.	E1
cargill incorporated	13088	\$21,377,793.66	Agreed and allowed.	E1
CARGILL MEAT SOLUTIONS CORPORATION	13092	\$12,997.78	Agreed and allowed.	E1
CATOZZI, PAOLO	14396	\$23,328.00	Agreed and allowed.	NONE
CHASEMEX LTD	5849	\$35,012.37	Agreed and allowed.	NONE
CHEN WAN-PING	4810	\$49,018.17	Agreed and allowed.	B1
CROW TRADING INC	137	\$18,971.63	Agreed and allowed.	NONE
FOREX CAPITAL MARKETS LLC	9869	\$1,424,378.80	Agreed and allowed.	E1
FRIEDBERG MERCANTILE GROUP INC	14228	\$346,139.21	Agreed and allowed.	NONE
GLOBAL RICH INVESTMENTS LTD	8901	\$99,593.78	Agreed and allowed.	NONE
HAIN CAPITAL HOLDINGS LLC	14322	\$476,198.04	Agreed and allowed.	NONE
JOSE MARIA GREGORIO	11019	\$18,070.19	Agreed and allowed.	B1
KAI-YU JIANG	14393	\$15,111.29	Agreed and allowed.	NONE
LASMONT HOLDINGS N.V.	8725	\$17,758.46	Agreed and allowed.	NONE
LOWE, JOHN M	13064	\$118,783.18	Agreed and allowed.	NONE
MAKOR ISSUES & RIGHTS LTD.	9822	\$1,072,044.83	Agreed and allowed.	E1
MARK RUCH	114	\$100,995.69	Agreed and allowed.	NONE
MORGAN STANLEY SENIOR FUNDING INC	3175	\$1,034,082.50	Agreed and allowed.	E1
PCMG TRADING PARTNERS V LP	9315	\$97,500.00	Agreed and allowed.	E1
QUERCUS INVESTMENTS LTD	9933	\$5,277,684.36	Allowed pending Order approving separate stipulation.	E1
RICCOBONI M.R.E./LIMONTA M.S.M	14387	\$81,074.00	Agreed and allowed.	NONE
TRIESTER/CORAL ROCK (TRIESTER INTERNATIONAL TRADING CORP)	9821	\$73,191.17	Agreed and allowed.	NONE
UNIBROTHERS LTD	5926	\$24,206.42	Agreed and allowed.	NONE
ZENTRUM LTD	13012	\$69,357.95	Agreed and allowed.	NONE
SUBTOTAL:		<u>\$61,601,392.66</u>		

IN ACCORDANCE WITH TREATMENT PREVIOUSLY ORDERED

ABADI & CO SECURITIES	9894	\$132,767.00	Agreed and allowed.	
ABU DHABI INVESTMENT AUTHORITY	7210	\$29,918,680.50	Agreed and allowed.	
ACIES CAPITAL AG	9881	\$177,877.01	Agreed and allowed.	
ADAM WEIS	11161	\$43,815.51	Agreed and allowed.	
ADVANCE CURRENCY MARKETS SA	4757	\$495,750.01	Agreed and allowed.	
AFFCO INVESTMENTS 2001 LLC	159	\$201,016.63	Agreed and allowed.	
ALDARRA FUND SPC CLASS A EURO	11105	\$399,713.47	Agreed and allowed.	
ALFREDO MARTINS GONCALVES	3481	\$90,258.64	Agreed and allowed.	
ALLIED IRISH BANKS, P L C (F/K/A AIB CAPITAL MARKETS)	9931	\$2,634,150.19	Agreed and allowed.	

In re: Refco Capital Markets, LTD.
Case No. 05-60018

B1
Allowed RCM FX/Unsecured Claims
(For Purposes of Third Interim Distribution - May 18, 2007)

Name	Claim Number	Allowed Claim: "Resulting RCM FX/Unsecured Claim"	Treatment	Previous Exhibit, If Modified
ALPEN AGENCY LIMITED	8039	\$1,280,832.51	Agreed and allowed.	
ALPEN FUND LTD	8038	\$3,026,911.19	Agreed and allowed.	
ALPHA INTERACTIVE INC	275	\$115,848.25	Agreed and allowed.	
Alternative Capital Management	478	\$63,680.21	Agreed and allowed.	
AMERICAN PEGASUS PERPETUAL INCOME NTD PLUS	10876	\$148,677.52	Agreed and allowed.	
AN INVESTMENTS 2001 LLC	162	\$0.00	Agreed and allowed.	
ANADOLUBANK A.S.	12413	\$273,598.32	Agreed and allowed.	
ANBAR INVESTMENTS LLC	156	\$0.00	Agreed and allowed.	
ANGELOS MICHALOPOULOS - MIROO	231	\$1,608,486.00	Agreed and allowed.	
ANSELAN S A	555	\$172,920.00	Agreed and allowed.	
ANTURIUM ADVISORS CORP	9940	\$291,296.50	Agreed and allowed.	
AQR ABSOLUTE RETURN MASTER ACCOUNT LP	11907	\$19,383,500.00	Agreed and allowed.	
AQR GLOBAL ASSET ALLOCATION MASTER ACCT LP	11908	\$8,828,886.64	Agreed and allowed.	
ARBORIA FUND LTD	32	\$698,503.10	Agreed and allowed.	
ARMAJARO COMMODITIES MASTER FUND LTD	7575	\$2,946,579.13	Agreed and allowed.	
ASTRAL II TRADING LTD	656	\$1,027,150.83	Agreed and allowed.	
AUDI SARADAR PRIVATE BANK SAL	5058	\$653,263.37	Agreed and allowed.	
AVRE SOGN ANDERSEN	7648	\$188,930.53	Agreed and allowed.	
BANCO DE INVESTIMENTO GLOBAL S A	8	\$199,393.91	Agreed and allowed.	
BANCO INDUSTRIAL DE VENEZUELA CA	11250	\$11,128.20	Agreed and allowed.	
BANCO INDUSTRIAL DE VENEZUELA CA	11251	\$142,244.98	Agreed and allowed.	
BANCO INDUSTRIAL DE VENEZUELA CA	11252	\$4,601.89	Agreed and allowed.	
BANK OF BEIRUT & THE ARAB COUNTRIES	12033	\$1,743,831.00	Agreed and allowed.	
BANK OF MONTREAL	12370	\$2,334,427.61	Agreed and allowed.	
BARRINGTON FINANCIAL CORP	8034	\$119,344.00	Agreed and allowed.	
BEAR STEARNS INVESTMENT (SEE NOTES)	11463	\$13,865,562.44	Agreed and allowed.	
BEAR STEARNS INVESTMENT (SEE NOTES)	11464	\$1,040,818.55	Agreed and allowed.	
BEAR STEARNS INVESTMENT PRODUCTS INC	11462	\$6,694,485.39	Agreed and allowed.	
BENJAMIN MITCHELL	522	\$251,271.77	Agreed and allowed.	
BERNT SORLI	7934	\$17,313.24	Agreed and allowed.	
Bhana Anjali Himanshu	12968	\$17,575.01	Agreed and allowed.	
BJORN FINSTAD	7927	\$34,056.00	Agreed and allowed.	
BJORN HAUGOM	7932	\$253,178.50	Agreed and allowed.	
BJORN STEINAR GJERSTAD	7928	\$31,533.65	Agreed and allowed.	
Bo Lim	8931	\$187,382.53	Agreed and allowed.	
BOI BANK CORPORATION	9983	\$10,650.00	Agreed and allowed.	
BOLTON INVESTMENT GROUP LP	11689	\$0.00	Agreed and allowed.	
BOLTON INVESTMENT GROUP LP	11702	\$70,010.00	Agreed and allowed.	
CANDOLELE COMMERCIAL SA	9937	\$243,623.46	Agreed and allowed.	
CAPITANIA ASSET MANAGEMENT LTD	6738	\$22,363.85	Agreed and allowed.	
CAPITANIA ASSET MANAGEMENT LTD	6739	\$16,000.38	Agreed and allowed.	
CARLOS FRADIQUE	11400	\$817,275.17	Agreed and allowed.	
CARTERA DE INVERSIONES VENEZOLANAS, C.A.	9978	\$12,591.00	Agreed and allowed.	
CATAMOUNT DIVERSIFIED MANAGERS FUND II LTD	9535	\$997,188.68	Agreed and allowed.	
CENTRAL SHOJI CO., LTD	11165	\$3,750,086.01	Agreed and allowed.	

In re: Refco Capital Markets, LTD.
Case No. 05-60018

B1
Allowed RCM FX/Unsecured Claims
(For Purposes of Third Interim Distribution - May 18, 2007)

Name	Claim Number	Allowed Claim: "Resulting RCM FX/Unsecured Claim"	Treatment	Previous Exhibit, If Modified
CHADWICK FOUNDATION	9946	\$118,545.67	Agreed and allowed.	
Chen Wei Xia	5888	\$5,062.97	Agreed and allowed.	
CHEN, WEN-TE	3185	\$39,078.69	Agreed and allowed.	
CHIANG YANG-YING	8876	\$30,588.44	Agreed and allowed.	
CHIANG, SU-CHEN	5697	\$15,604.05	Agreed and allowed.	
CITY INDEX LTD	44	\$751,767.83	Agreed and allowed.	
CLAU CORPORATION OVERSEAS LTD	12119	\$28,338.00	Agreed and allowed.	
CMC INVESTMENTS 2002 LLC	178	\$0.00	Agreed and allowed.	
CONTRARIAN FUNDS LLC	5544	\$7,842,900.65	Agreed and allowed.	
CONTRARIAN FUNDS LLC	5545	\$7,968,275.23	Agreed and allowed.	
CONTRARIAN FUNDS LLC AS ASSIGNEE OF LCT TRADING LIMITED	11468	\$97,295.58	Agreed and allowed.	
CORPOREX INVESTMENT LLC	10077	\$331,223.00	Agreed and allowed.	
COWAN INVESTMENTS LLC	151	\$0.00	Agreed and allowed.	
CROSS CURRENCY NORGE	7919	\$26,720.07	Agreed and allowed.	
CSH INVESTMENTS LLC	173	\$0.00	Agreed and allowed.	
CTS SERIES V LLC	539	\$12,436.32	Agreed and allowed.	
CUMULUS CURRENCY FUND LIMITED	434	\$134,253.91	Agreed and allowed.	
DAEWOO AMERICA DEVELOPMENT INC.	11827	\$372,783.39	Agreed and allowed.	
DAG SEIM	9781	\$118,692.66	Agreed and allowed.	
DAI WEI	3939	\$12,175.91	Agreed and allowed.	
DAIICHI COMMODITIES CO LTD	9793	\$2,709,386.74	Agreed and allowed.	
DANIEL F LAZARIS	12987	\$378,282.41	Agreed and allowed.	
DANTE CANONICA	9878	\$141,142.24	Agreed and allowed.	
DANTE CANONICA	9925	\$32,939.62	Agreed and allowed.	
DANTE MONTALBETTI	9926	\$40,694.68	Agreed and allowed.	
DE SHAW LAMINAR PORTFOLIOS LLC	7224	\$3,949,848.10	Agreed and allowed.	
DEBICK PARTNERS LLC	11897	\$100,510.21	Agreed and allowed.	
DELTA ASIA CREDIT LTD	142	\$493,465.43	Agreed and allowed.	
DENIZBANK A S	11194	\$332,743.00	Agreed and allowed.	
DFDD FUND OF FUNDS-RUBICON	8815	\$126,575.04	Agreed and allowed.	
DIEGO G DYSZEL	6283	\$33,061.00	Agreed and allowed.	
DJR INVESTMENTS LLC	168	\$13,301.12	Agreed and allowed.	
DK ACQUISITION PARTNERS LP	11436	\$1,374,811.78	Agreed and allowed.	
Dmitri Efimov	6700	\$71,397.57	Agreed and allowed.	
DOMINIQUE MOTTAS	5943	\$296,772.55	Agreed and allowed.	
donald komonytsky	13136	\$24,250.97	Agreed and allowed.	
DR HANS ALBRECHT	1776	\$300,380.26	Agreed and allowed.	
Du Hong Jun	3111	\$49.47	Agreed and allowed.	
DWT INVESTMENTS LLC	170	\$0.00	Agreed and allowed.	
DYNATECH INTERNATIONAL CO LTD	4830	\$0.00	Agreed and allowed.	
EDUARD SARKISYAN	193	\$205,445.74	Agreed and allowed.	
EGC INVESTMENTS 2001 LLC	176	\$10,596.88	Agreed and allowed.	
EJW TRADING LLC	189	\$61,848.95	Agreed and allowed.	
ELENI LIESTAM	507	\$258,851.30	Agreed and allowed.	
ESPIRITO SANTO FUNDOS DE PENSOES, S A (ESAF)	7947	\$1,447,915.76	Agreed and allowed.	

In re: Refco Capital Markets, LTD.
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B1
Allowed RCM FX/Unsecured Claims
(For Purposes of Third Interim Distribution - May 18, 2007)

Name	Claim Number	Allowed Claim: "Resulting RCM FX/Unsecured Claim"	Treatment	Previous Exhibit, If Modified
ESTH MANAGEMENT INT'L LTD	674	\$54,029.00	Agreed and allowed.	
EUROPEAN SICAV ALLIANCE-INSULATE	10468	\$12,996,905.79	Agreed and allowed.	
FABRICA TEXTIL RIOPELE, SA.	11107	\$204,382.50	Agreed and allowed.	
FELBURY FINANCE LIMITED	12089	\$262,233.00	Agreed and allowed.	
FERNANDO COBACHO	4544	\$75,267.49	Agreed and allowed.	
FERREIRA JOINT ACCOUNT	21	\$449,476.66	Agreed and allowed.	
FINANZIARIA SAMMARINESE SA	9690	\$205,317.13	Agreed and allowed.	
FINNAVAL MARITIME LIMITED	9125	\$4,224,254.14	Agreed and allowed.	
FIREDBERG MERCANTILE GROUP	11118	\$346,139.21	Agreed and allowed.	
FLOWERS FOODS INC	681	\$1,833,418.06	Agreed and allowed.	
FONDATION AMENA	9942	\$96,087.97	Agreed and allowed.	
FOREX TRADING SA	8592	\$482,849.17	Agreed and allowed.	
GAO NING	245	\$18,277.06	Agreed and allowed.	
GAO QUAN	4859	\$1,028.45	Agreed and allowed.	
GARDEN RING FUND LIMITED	11611	\$5,974,099.58	Agreed and allowed.	
GEIR LOVIK	7933	\$31,520.23	Agreed and allowed.	
GFI Securities Limited	6002	\$313,880.73	Agreed and allowed.	
GLOBAL DERIVATIVE TRADING GMBH	10434	\$1,081,677.90	Agreed and allowed.	
GLOBAL MANAGEMENT WORLDWIDE LIMITED	11608	\$5,488,296.00	Agreed and allowed.	
GLOBALLY CORPORATION	10126	\$120,105.00	Agreed and allowed.	
GN INVESTMENTS 2001 LLC	163	\$0.00	Agreed and allowed.	
GOLD BLOSSOM EXPLORATION LLC	839	\$51,001.64	Agreed and allowed.	
GRAND TRADING LIMITED	7573	\$3,543,331.87	Agreed and allowed.	
Habibullaah Mohamed Sulthan	3276	\$49.98	Agreed and allowed.	
HAIN CAPITAL HOLDING LLC	119	\$2,034,770.24	Agreed and allowed.	
HAIN CAPITAL HOLDINGS LLC	95	\$358,701.00	Agreed and allowed.	
HAIN CAPITAL HOLDINGS LLC	122	\$75,671.59	Agreed and allowed.	
HAN MIN FANG	4701	\$16,060.16	Agreed and allowed.	
HANNE FALLETH	7931	\$85,427.57	Agreed and allowed.	
Hao Zhen Dong	11010	\$1,505.30	Agreed and allowed.	
HEIDLER, STEFAN	4059	\$110,173.18	Agreed and allowed.	
HEPTAGON FINANCIAL PLANNERS LTD	11425	\$22,920.67	Agreed and allowed.	
HERBERT BLACK	5664	\$33,311.63	Agreed and allowed.	
HO KWUNG HONG & HO KUANG HUA	3760	\$48,033.82	Agreed and allowed.	
HONG YING INVESTMENT CO LTD	3669	\$40,965.03	Agreed and allowed.	
Hoxsin Bussan Co., Ltd.	6221	\$863,709.24	Agreed and allowed.	
Hsu Chao Tang	2762	\$47,315.91	Agreed and allowed.	
HSU MI-YING	4809	\$56,772.33	Agreed and allowed.	
HUANG ZHEN	5562	\$5,614.40	Agreed and allowed.	
ICP FINANCE LTD (AN ISRAELI COMPANY)	13120	\$91,328.46	Agreed and allowed.	
IDS MANAGED FUND LLC	9352	\$3,267,928.79	Agreed and allowed.	
IDS MANAGED FUTURES II LP	9351	\$1,550,582.38	Agreed and allowed.	
IDS MANAGED FUTURES LP	9350	\$8,326,047.12	Agreed and allowed.	
INGEBORH KATHRINE SKOLT	7925	\$20,244.30	Agreed and allowed.	
INTERKAPITAL VRIJEDNOSNI PAPIRI	51	\$20,946.38	Agreed and allowed.	

In re: Refco Capital Markets, LTD.
Case No. 05-60018

B1
Allowed RCM FX/Unsecured Claims
(For Purposes of Third Interim Distribution - May 18, 2007)

Name	Claim Number	Allowed Claim: "Resulting RCM FX/Unsecured Claim"	Treatment	Previous Exhibit, If Modified
JAN ANDERSEN	7930	\$267,541.97	Agreed and allowed.	
JAN PETTER GUDSESEN	7938	\$21,882.05	Agreed and allowed.	
JAN TORJUSSEN	7929	\$19,917.90	Agreed and allowed.	
JBEJW INVESTMENTS LLC	188	\$97,431.25	Agreed and allowed.	
JEAN-FRANCOIS MARCEPOIL	12493	\$34,109.20	Agreed and allowed.	
JEFFERIES & COMPANY INC (SEE NOTES)	11455	\$1,600,034.91	Agreed and allowed.	
JEFFERIES EMPLOYEES OPPORTUNITY FUND LLC	11454	\$234,151.00	Agreed and allowed.	
JEFFERIES PARTNERS OPPORTUNITY FUND II LLC	11453	\$858,553.00	Agreed and allowed.	
JEFFERIES PARTNERS OPPORTUNITY FUND LLC	11452	\$1,209,780.00	Agreed and allowed.	
JHCBB INVESTMENTS LLC	186	\$84,956.98	Agreed and allowed.	
JI HONG EN	232	\$16,224.61	Agreed and allowed.	
JI ZHENG	3892	\$10,280.92	Agreed and allowed.	
JIAO ZHI YING	2259	\$0.00	Agreed and allowed.	
JIN CHEN	4284	\$62,016.42	Agreed and allowed.	
JLS INVESTMENTS 2001 LLC	153	\$0.00	Agreed and allowed.	
JOSE MANUEL MESQUITA CALDEIRA	210	\$62,711.50	Agreed and allowed.	
JRF INVESTMENTS 2001 LLC	158	\$0.00	Agreed and allowed.	
JUAN PABLO GONZALEZ - LUZ MARIA GONZALEZ	8954	\$44,924.75	Agreed and allowed.	
JURGEN EPPL	3452	\$23,988.38	Agreed and allowed.	
JUST BIRGER NAESS	7943	\$153,122.49	Agreed and allowed.	
JUST ERIK NAESS	7588	\$545,249.62	Agreed and allowed.	
JWH GLOBAL TRUST	9349	\$56,544,205.40	Agreed and allowed.	
KAI BJORLING	7924	\$59,955.98	Agreed and allowed.	
KALKHOVEN /PETTIT #2 TRADING PARTNERS LP	11714	\$0.00	Agreed and allowed.	
KEYWAY INVESTMENTS LTD	12176	\$68,668.34	Agreed and allowed.	
KINGSTON FUTURES PTY	8892	\$998,922.63	Agreed and allowed.	
KOON KREEK TRADING LLC	1662	\$501,976.38	Agreed and allowed.	
KPC CORPORATION	5887	\$25,309.79	Agreed and allowed.	
KRISTIAN FIELD	7936	\$195,442.88	Agreed and allowed.	
KRISTIAN STORSTEN	7937	\$16,191.32	Agreed and allowed.	
KWUNG-HONG HO	270	\$0.00	Agreed and allowed.	
LA OCCIDENTAL, CASA DE VALORES, C.A.	9977	\$2,399.00	Agreed and allowed.	
LARRY BAUMAN	11091	\$43,815.51	Agreed and allowed.	
LATINA SEGUROS Y REASEGUROS SA	11424	\$22,440.50	Agreed and allowed.	
LAURELGROVE LTD	11119	\$11,441.15	Agreed and allowed.	
LE ROSE INCORPORATED	9974	\$80,190.83	Agreed and allowed.	
LEE CHOU TSUNG	8857	\$120,872.96	Agreed and allowed.	
LEE, YING, HSUAN	5692	\$16,960.19	Agreed and allowed.	
LEUTHOLD FUNDS INC	10891	\$67,855,495.84	Agreed and allowed.	
LEUTHOLD INDUSTRIAL METALS FUND LP	10892	\$37,889,825.89	Agreed and allowed.	
LI JING YUN	432	\$18,484.90	Agreed and allowed.	
LI JUNDONG	5252	\$0.00	Agreed and allowed.	
Li Ke Xiu	8738	\$0.00	Agreed and allowed.	
LI YU HUI	1741	\$14,409.46	Agreed and allowed.	
LI ZHEN	4562	\$0.00	Agreed and allowed.	

In re: Refco Capital Markets, LTD.
Case No. 05-60018

B1
Allowed RCM FX/Unsecured Claims
(For Purposes of Third Interim Distribution - May 18, 2007)

Name	Claim Number	Allowed Claim: "Resulting RCM FX/Unsecured Claim"	Treatment	Previous Exhibit, If Modified
LIN CHUN	12930	\$51,109.79	Agreed and allowed.	
LIN DE XIN	4579	\$1,976.71	Agreed and allowed.	
LIN FENG	943	\$18,612.31	Agreed and allowed.	
LIU ZHI JUN	331	\$0.00	Agreed and allowed.	
LLOYDS TSB BANK PLC	134	\$161,979.09	Agreed and allowed.	
LUSKIN STERN & EISLER LLP	10123	\$199,474.65	Agreed and allowed.	
LYXOR ESTLANDER & RONNLUND LTD	11636	\$5,029,268.72	Agreed and allowed.	
LYXOR/BEACH DISCRETIONARY FUND LTD	12303	\$7,696,965.14	Agreed and allowed.	
M BECKMAN LTD	297	\$29,267.79	Agreed and allowed.	
MAGNUS BRYNILDSEN	7935	\$17,317.73	Agreed and allowed.	
MANGIN JEROME	12558	\$229,646.01	Agreed and allowed.	
MARQUETTE PARTNERS LP	4456	\$345,078.54	Agreed and allowed.	
MATACH 24 LTD	8321	\$100,013.59	Agreed and allowed.	
MAURICE PAPILLLOUD	9932	\$679,665.77	Agreed and allowed.	
MFI GENEVE SA	12559	\$19,435.92	Agreed and allowed.	
MIURA FINANCIAL SERVICES	10080	\$0.00	Agreed and allowed.	
MIZUEL VARANDAS/AYANT KANTELAL	19	\$54,267.01	Agreed and allowed.	
MUHIEDDINE OSMANN CHAIRMAN	9944	\$1,490,731.38	Agreed and allowed.	
MULTI MANAGER FUTURES LIMITED	12986	\$1,082,602.10	Agreed and allowed.	
NAMOS CAPITAL INTERNATIONAL LIMITED	11705	\$1,126,578.00	Agreed and allowed.	
NAOMI TERAQ	1856	\$63,593.25	Agreed and allowed.	
NDC INVESTMENTS LLC	160	\$11,908.90	Agreed and allowed.	
NEO LEE PING	2156	\$5,804.30	Agreed and allowed.	
NORTHSTAR FUND LLC	10845	\$0.00	Agreed and allowed.	
NURIEL MORAG	369	\$40,526.91	Agreed and allowed.	
NUSRET A HAKER ESQ	10124	\$124,187.05	Agreed and allowed.	
ODYSSEA FUND BV	9947	\$315,501.13	Agreed and allowed.	
OKACHI & CO LTD	110	\$227,795.38	Agreed and allowed.	
OKACHI & CO LTD	111	\$302,161.63	Agreed and allowed.	
OLEG ILCHENKO	3249	\$13,229.15	Agreed and allowed.	
OLINDO REIS DE OLIVEIRA & CONCALO JOSE ZAMBRANO DE OLIVEIRA	11108	\$173,245.19	Agreed and allowed.	
PAN TIAN JUAN	4302	\$10,144.30	Agreed and allowed.	
PARADIGM EQUITIES, LTD.	13927	\$1,035,445.00	Agreed and allowed.	
PARADIGM GLOBAL FUND I, LTD.	13925	\$722,913.00	Agreed and allowed.	
PARADIGM PUBLIC FUND, LTD.	13926	\$88,002.00	Agreed and allowed.	
Parson Inc	3479	\$50,262.00	Agreed and allowed.	
PCMG TRADING PARTNERS XII L P	12330	\$0.00	Agreed and allowed.	
PCMG TRADING PARTNERS XXIII LP	11280	\$0.00	Agreed and allowed.	
PER ERIK STROMSO	7946	\$342,312.09	Agreed and allowed.	
PETER EGIL AARSETH	7296	\$33,828.33	Agreed and allowed.	
Point Nine Financial Technologies	13528	\$28,060.00	Agreed and allowed.	
PROVENTURE LTD	5477	\$102,407.15	Agreed and allowed.	
QU KAI	874	\$19,838.97	Agreed and allowed.	
QUICKPOOL LP	253	\$965,619.14	Agreed and allowed.	
RAMASWAMY LAYOUT	12908	\$27,583.56	Agreed and allowed.	

In re: Refco Capital Markets, LTD.
Case No. 05-60018

B1
Allowed RCM FX/Unsecured Claims
(For Purposes of Third Interim Distribution - May 18, 2007)

Name	Claim Number	Allowed Claim: "Resulting RCM FX/Unsecured Claim"	Treatment	Previous Exhibit, If Modified
RAYMOND	3121	\$25,990.00 Agreed and allowed.		
REFCO ADVANTAGE MULTI-MANAGER FUND (SEE NOTES)	9344	\$41,678,077.43 Agreed and allowed.		
REFCO DIVERSIFIED FUTURES (SEE NOTES)	9454	\$27,222,787.85 Agreed and allowed.		
REINHARD BELTZ	5282	\$106,777.88 Agreed and allowed.		
RIETUMU BANKA	11383	\$118,786.36 Agreed and allowed.		
ROALD GUNDERSEN	7921	\$18,481.12 Agreed and allowed.		
ROCKLAND FINANCE LTD	5156	\$71,828.19 Agreed and allowed.		
ROGERS INTERNATIONAL RAW MATERIALS	9426	\$459,265.00 Agreed and allowed.		
ROGERS RAW MATERIALS FUND LP	9425	\$9,691,739.00 Agreed and allowed.		
ROY GRONLI	7944	\$152,934.54 Agreed and allowed.		
RPM RISK & PORTFOLIO MANAGEMENT AB	9568	\$33,677.21 Agreed and allowed.		
RT INVESTMENTS 2001 LLC	161	\$0.00 Agreed and allowed.		
RUAN JING JING	6257	\$19,310.60 Agreed and allowed.		
RUI LI	5124	\$26,835.51 Agreed and allowed.		
SABRE FUND MANAGEMENT LTD.	14329	\$63,326.29 Agreed and allowed.		
SAGE FUND LP	13010	\$1,184,068.04 Agreed and allowed.		
SAM JUUL	7941	\$153,145.80 Agreed and allowed.		
SAMSTOCK/SZRT LLC	1702	\$18,115.65 Agreed and allowed.		
SHADOW FINANCIAL SERVICES CORP	36	\$118,700.00 Agreed and allowed.		
SHU YANG	552	\$66,922.80 Agreed and allowed.		
SKANDINAVISKA ENSKILDA BANKEN AB (PUBL)	905	\$109,805.00 Agreed and allowed.		
SLAYDEN PARTNERS LLC	11703	\$0.00 Agreed and allowed.		
SLAYDEN TRADING COMPANY LLC	11664	\$0.00 Agreed and allowed.		
SLOANE SECURITIES LTD.	9865	\$241,385.59 Agreed and allowed.		
SN INVESTMENTS 2001 LLC	164	\$0.00 Agreed and allowed.		
SOCIETE BANCAIRE PRIVEE SA	9941	\$66,393.12 Agreed and allowed.		
SORLI FINANS	7939	\$66,158.09 Agreed and allowed.		
SORLI FINANS	7940	\$462,281.67 Agreed and allowed.		
SPCP Group, LLC as Assignee of Gary Steckel	9856	\$17,331.46 Agreed and allowed.		
SPCP Group, LLC as Assignee of Raso, Guido I	9858	\$329,640.57 Agreed and allowed.		
SPEED ONE LIMITED	9939	\$125,868.88 Agreed and allowed.		
SQUIRREL FUNDS LTD-FOREX TRADING	9680	\$300,400.69 Agreed and allowed.		
STANDARD CHARTERED BANK	10413	\$129,291.70 Agreed and allowed.		
STARMAKER ASSETS LTD A BVI CORPORATION	10	\$1,314,803.41 Agreed and allowed.		
STEINAR HANSEN	7926	\$27,815.24 Agreed and allowed.		
STIER PEDRO & MALENA	14295	\$200,326.00 Agreed and allowed.		
STRATEGIC INVESTMENT TRIBES FUND LIMITED	6868	\$1,494,623.29 Agreed and allowed.		
STRATFORD TRADING LLC	11967	\$1,158,727.80 Agreed and allowed.		
SUI QING	391	\$10,276.91 Agreed and allowed.		
SUZUKI BANEI	3702	\$101,938.12 Agreed and allowed.		
SVERRE RUTH	7942	\$153,145.80 Agreed and allowed.		
Sweeny Holdings	12767	\$49,352.00 Agreed and allowed.		
SWIX CURRENCY FUND LIMITED	9938	\$2,473,118.45 Agreed and allowed.		
TANG MING	418	\$12,323.00 Agreed and allowed.		
TAU 28 FUND LTD	9420	\$4,238,735.00 Agreed and allowed.		

In re: Refco Capital Markets, LTD.
Case No. 05-60018

BI
Allowed RCM FX/Unsecured Claims
(For Purposes of Third Interim Distribution - May 18, 2007)

Name	Claim Number	Allowed Claim: "Resulting RCM FX/Unsecured Claim"	Treatment	Previous Exhibit, If Modified
TAURUS GLOBAL INVESTMENTS LTD	4499	\$10,166.00 Agreed and allowed.		
TE Grinham Portfolio, Ltd.	11905	\$24,584,718.28 Agreed and allowed.		
TE Jenkins Portfolio, Ltd.	11904	\$124,052.52 Agreed and allowed.		
TELESIS IIW LLC	13916	\$59,944.65 Agreed and allowed.		
THE ALPSTAR FUND LTD	10477	\$61,166.34 Agreed and allowed.		
THE CAPITAL RETURNS INTERNATIONAL FUND LIMITED	11437	\$17,542.57 Agreed and allowed.		
THE EVEREST FUND	653	\$5,546,244.71 Agreed and allowed.		
THE EVEREST FUND	654	\$1,936,086.95 Agreed and allowed.		
THE KOSEI SECURITIES CO LTD	12497	\$46,359.73 Agreed and allowed.		
THE MERRIWELL FUND LP	13917	\$75,038.00 Agreed and allowed.		
THELEN REID & PRIEST LLP	11407	\$0.00 Agreed and allowed.		
THELEN REID & PRIEST LLP	11411	\$98,971.00 Agreed and allowed.		
THELEN REID & PRIEST LLP	14105	\$281,268.98 Agreed and allowed.		
Thomas H. Yorke	9918	\$327,177.13 Agreed and allowed.		
TORKEL ERNO	7945	\$40,949.96 Agreed and allowed.		
TREX CO LTD	6180	\$347,901.53 Agreed and allowed.		
TRIFO INCORPORATED	79	\$673,626.42 Agreed and allowed.		
UNION BANK FOR SAVING & INVESTMENT	523	\$2,063,000.00 Agreed and allowed.		
UNION HOLDING COMPANY INC	14123	\$251,592.96 Agreed and allowed.		
Vera Kraker	11353	\$527,177.13 Agreed and allowed.		
VERON ENTERPRISES LTD	5610	\$912,037.08 Agreed and allowed.		
VIDAR NORDAHL	7923	\$11,136.18 Agreed and allowed.		
WANG CHUAN RONG	941	\$18,271.82 Agreed and allowed.		
WANG CHUAN RONG	942	\$43,498.65 Agreed and allowed.		
WANG JIAN	419	\$17,834.35 Agreed and allowed.		
WANG LI PING	4771	\$126,023.30 Agreed and allowed.		
WANG QI ZONG	261	\$15,140.05 Agreed and allowed.		
WANG QI ZONG	5209	\$0.00 Agreed and allowed.		
WAYLAND DISTRESSED OPPORTUNITIES FUND I-B LLC	11444	\$129,682.56 Agreed and allowed.		
WAYLAND DISTRESSED OPPORTUNITIES FUND I-C LLC	11446	\$191,208.10 Agreed and allowed.		
WAYLAND DISTRESSED OPPORTUNITIES I-B LLC	11445	\$134,113.89 Agreed and allowed.		
WAYLAND DISTRESSED OPPORTUNITIES I-C LLC	11447	\$4,568,101.19 Agreed and allowed.		
WAYLAND DISTRESSED OPPORTUNITIES I-C LLC	11449	\$1,718,014.68 Agreed and allowed.		
WAYLAND RECOVERY FUND LLC	11451	\$652,990.76 Agreed and allowed.		
WAYZATA RECOVERY FUND LLC	11448	\$335,861.10 Agreed and allowed.		
WEI RAN LI	313	\$11,246.47 Agreed and allowed.		
WEI RAN LI	314	\$9,125.06 Agreed and allowed.		
WELLDAY INVESTMENTS SA	9880	\$196,984.46 Agreed and allowed.		
WHITESIDE INVESTMENTS LLC	187	\$109,450.96 Agreed and allowed.		
WINDSOR BROKERS LTD	3675	\$304,740.62 Agreed and allowed.		
WINTERBOTHAM TRUST CO LTD	10431	\$550,735.00 Agreed and allowed.		
WU HONG YING	932	\$13,812.84 Agreed and allowed.		
WU PEIMING	1476	\$49.73 Agreed and allowed.		
WWW FUNDS LTD	229	\$72,367.46 Agreed and allowed.		
XIAO GUOPING	527	\$0.00 Agreed and allowed.		

In re: Refco Capital Markets, LTD.
Case No. 05-60018

B1
Allowed RCM FX/Unsecured Claims
(For Purposes of Third Interim Distribution - May 18, 2007)

Name	Claim Number	Allowed Claim: "Resulting RCM FX/Unsecured Claim"	Treatment	Previous Exhibit, If Modified
XIE GONG FU	4615	\$2,805.56 Agreed and allowed.		
XING JIAN CAI	2026	\$17,094.58 Agreed and allowed.		
XING JIAN CAI	4425	\$12,052.49 Agreed and allowed.		
XU BIN	3916	\$20,990.56 Agreed and allowed.		
XU JIANG	3651	\$19,998.75 Agreed and allowed.		
XU XIAO LAN	4323	\$48.79 Agreed and allowed.		
YAMAZEN SHOJI CO LTD	8540	\$788,987.14 Agreed and allowed.		
YIN YONG	611	\$47,686.96 Agreed and allowed.		
YING ZHAO	3442	\$0.00 Agreed and allowed.		
YIT CORPORATION	4924	\$31,089.54 Agreed and allowed.		
YU BING HUI	5280	\$20,079.83 Agreed and allowed.		
YU HUA WU	677	\$78.33 Agreed and allowed.		
Yu Xiao	274	\$14,380.25 Agreed and allowed.		
Yu Xiao Jing	4772	\$0.00 Agreed and allowed.		
YUTAKA SHOJI CO LTD	11164	\$5,735,664.83 Agreed and allowed.		
ZHANG JIA XIN	693	\$15,127.92 Agreed and allowed.		
ZHANG JINFENG	5297	\$12,258.04 Agreed and allowed.		
ZHANG SHEN SHEN	4567	\$4,336.78 Agreed and allowed.		
ZHANG XIU JUAN	2158	\$12,753.08 Agreed and allowed.		
ZHANG ZHONG ZHI	3921	\$10,111.28 Agreed and allowed.		
ZHENG XIU	1657	\$10,243.51 Agreed and allowed.		
ZHENG YUE YUN	4586	\$95.11 Agreed and allowed.		
ZHOU DONG CHENG	668	\$19,848.04 Agreed and allowed.		
ZHOU YING QUAN	709	\$71,716.96 Agreed and allowed.		
ZHU BI JUN	660	\$1,144.90 Agreed and allowed.		
ZHU MIAO YING	1775	\$11,758.65 Agreed and allowed.		
ZHU MIAO YING	3351	\$0.00 Agreed and allowed.		
SUBTOTAL:		<u>\$536,215,220.42</u>		
GRAND TOTAL:		<u>\$597,816,613.08</u>		

¹ \$10,000 of allowed amount treated with priority status.

In re: Refco Capital Markets, LTD.
Case No. 05-60018

B2
Allowed RCM FX/Unsecured Claims with Respect to Convenience Class
(For Purposes of Third Interim Distribution - May 18, 2007)

Name	Claim Number	Allowed Claim: "Resulting RCM FX/Unsecured Claim"	Treatment	Previous Exhibit, If Modified
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SUPPLEMENTAL CLAIMS ADDED FOR PURPOSES OF THIRD INTERIM DISTRIBUTION

CHARRY EFFENDY	4698	\$752.94 Agreed and allowed.		NONE
CHEN HONG HUA	5820	\$1,180.85 Agreed and allowed.		NONE
FIMAT USA LLC	14453	\$10,000.00 Agreed and allowed.		NONE
HOU JUN	4624	\$803.54 Agreed and allowed.		NONE
LIU YUE BIAO	5298	\$933.50 Agreed and allowed.		NONE
NICHOLAS TAN SI HAN	279	\$450.00 Agreed and allowed.		NONE
SURESH HIREMATH	14223	\$5,426.00 Agreed and allowed.		NONE
TAO XIA	904	\$755.33 Agreed and allowed.		D3
VONA LIMITED	8724	\$10,000.00 Agreed and allowed.		NONE
XU CHUN FANG	5301	\$2,227.10 Agreed and allowed.		NONE
XU LEI	12569	\$1,831.96 Agreed and allowed.		NONE
YANG HONG BO	4400	\$497.66 Agreed and allowed.		NONE
ZHANG JING QIU	14225	\$689.00 Agreed and allowed.		NONE
ZHAO GUANG YU	3903	\$432.93 Agreed and allowed.		NONE
ZHU WEI	318	\$1,100.54 Agreed and allowed.		E1
				NONE

SUBTOTAL: \$37,081.35

IN ACCORDANCE WITH TREATMENT PREVIOUSLY ORDERED

ACAJOUX INVESTMENTS LLC	149	\$2,610.72 Agreed and allowed.		
ACAJOUX TRADING LLC	150	\$2,611.28 Agreed and allowed.		
ACJOUX EQUITIES LLC	148	\$2,620.26 Agreed and allowed.		
ADRIAN NG KHENG KIAT	7339	\$1,242.30 Agreed and allowed.		
AN HONG LIANG	375	\$543.30 Agreed and allowed.		
ANG CHEE CHUNG	6437	\$647.43 Agreed and allowed.		
ASBJORN RINGSTAD	11005	\$2,080.00 Agreed and allowed.		
ASHISH J KASHYAP	6832	\$2,140.00 Agreed and allowed.		
ATTN: LI LI	337	\$99.16 Agreed and allowed.		
BAI HAO RAN	6235	\$768.19 Agreed and allowed.		
BANQUE DE COMMERCE ET DE PLACEMENTS SA	5104	\$10,000.00 Agreed and allowed.		
BAO ZHENG FENG	4612	\$1,430.00 Agreed and allowed.		
BARTELS, JOHN & DIERDRE/LU	227	\$245.78 Agreed and allowed.		
BEN QI	2356	\$749.98 Agreed and allowed.		
BIAN HUI JUAN	6938	\$2,712.39 Agreed and allowed.		
BIAN ZHI PING	1647	\$2,578.70 Agreed and allowed.		
BIOTRIAL INTERNATIONAL	224	\$167.97 Agreed and allowed.		
BO AN	1932	\$171.75 Agreed and allowed.		
Bo Lim/Coral Rock	11080	\$313.23 Agreed and allowed.		
BOLSA Y BANCA S.A.	12580	\$5,787.51 Agreed and allowed.		
CAI HONG SHENG	931	\$7,204.88 Agreed and allowed.		
CAI MING YA	2144	\$70.00 Agreed and allowed.		

In re: Refco Capital Markets, LTD.
Case No. 05-60018

B2
Allowed RCM FX/Unsecured Claims with Respect to Convenience Class
(For Purposes of Third Interim Distribution - May 18, 2007)

Name	Claim Number	Allowed Claim: "Resulting RCM FX/Unsecured Claim"	Treatment	Previous Exhibit, If Modified
CAI NAI XIN	687	\$526.01 Agreed and allowed.		
CAI YONG GANG	3856	\$98.56 Agreed and allowed.		
CAI YU QUAN	1053	\$1,092.75 Agreed and allowed.		
CAI YUE HUA	1373	\$5,023.10 Agreed and allowed.		
CAIBING	415	\$78.81 Agreed and allowed.		
CAMBIO AMERICA SACT	358	\$7,516.00 Agreed and allowed.		
CAO HENG TAO	6241	\$4,035.41 Agreed and allowed.		
CAO HONG YU	3873	\$1,856.65 Agreed and allowed.		
CAO XING FU	319	\$535.24 Agreed and allowed.		
CAO YAN QIU	573	\$589.77 Agreed and allowed.		
CAO YE	3941	\$7,394.09 Agreed and allowed.		
CAO YE	3942	\$2,040.00 Agreed and allowed.		
CAO YIN HUA	2647	\$1,267.91 Agreed and allowed.		
CAO ZHEN ZHI	1412	\$1,081.22 Agreed and allowed.		
CARTERA DE INVERSIONES PETROLERAS I, C.A.	9976	\$8,299.00 Agreed and allowed.		
CARTERA DE INVERSIONES PETROLERAS II, C.A.	9975	\$1,093.00 Agreed and allowed.		
CCP TRADING LLC	152	\$1,514.61 Agreed and allowed.		
CEN LING	4852	\$98.27 Agreed and allowed.		
CENTRAL COOPERATIVE BANK PLC	203	\$10,000.00 Agreed and allowed.		
CENTURY ENGINEERING CORP	7413	\$2,735.60 Agreed and allowed.		
CHANG CHEN CHEN	455	\$4,131.12 Agreed and allowed.		
CHANG JOE LAN	508	\$998.30 Agreed and allowed.		
CHANG KUO LIANG	8863	\$5,042.73 Agreed and allowed.		
CHANG LIREN	5255	\$99.00 Agreed and allowed.		
CHANG MIN YU	8887	\$1,360.09 Agreed and allowed.		
CHANG MO LEE (SEE NOTES)	11828	\$5,720.25 Agreed and allowed.		
CHANG SHIOU SHIN	8865	\$194.11 Agreed and allowed.		
CHANG YI RONG	2090	\$2,000.00 Agreed and allowed.		
CHANG YI YIN	247	\$9,215.60 Agreed and allowed.		
CHEANG KUM SOON	5147	\$4,779.22 Agreed and allowed.		
CHEN AI PING	3917	\$101.77 Agreed and allowed.		
CHEN CHAO YANG	8889	\$697.90 Agreed and allowed.		
CHEN CHING CHUAN	8878	\$4,293.77 Agreed and allowed.		
CHEN CHING LUNG - CHEN CHIN HUEI	8853	\$3,688.36 Agreed and allowed.		
CHEN CHUNG WU	8879	\$9,523.12 Agreed and allowed.		
CHEN DE LIAN	3884	\$1,240.36 Agreed and allowed.		
CHEN DE QING	6020	\$49.74 Agreed and allowed.		
CHEN GAOPENG	1472	\$49.07 Agreed and allowed.		
CHEN GUANG SHUN	431	\$778.18 Agreed and allowed.		
CHEN GUO YIN	4095	\$438.06 Agreed and allowed.		
CHEN HUA	2487	\$1,577.20 Agreed and allowed.		
CHEN HUI FEN	3861	\$3,152.66 Agreed and allowed.		
CHEN JIAN GE	6036	\$3,370.92 Agreed and allowed.		
CHEN JIAN GUANG	4569	\$2,998.51 Agreed and allowed.		
CHEN JING	4880	\$80.66 Agreed and allowed.		

In re: Refco Capital Markets, LTD.
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B2
Allowed RCM FX/Unsecured Claims with Respect to Convenience Class
(For Purposes of Third Interim Distribution - May 18, 2007)

Name	Claim Number	Allowed Claim: "Resulting RCM FX/Unsecured Claim"	Treatment	Previous Exhibit, If Modified
CHEN JUNN JIN	8881	\$199.26 Agreed and allowed.		
CHEN LI MIN	5210	\$2,857.89 Agreed and allowed.		
CHEN LIAN XING	769	\$49.94 Agreed and allowed.		
CHEN LIE SHUEH	3230	\$605.69 Agreed and allowed.		
CHEN LING TA	8882	\$6,313.55 Agreed and allowed.		
CHEN MEI YING	6348	\$48.89 Agreed and allowed.		
CHEN MING YU	6031	\$3,791.42 Agreed and allowed.		
CHEN PEI-YU	751	\$795.34 Agreed and allowed.		
CHEN PI YUN	8860	\$1,512.88 Agreed and allowed.		
CHEN QI	6027	\$1,181.76 Agreed and allowed.		
CHEN QI	6028	\$2,022.63 Agreed and allowed.		
CHEN RUI YUN	4600	\$842.20 Agreed and allowed.		
CHEN RUIFEN	3907	\$1,328.20 Agreed and allowed.		
CHEN SHAO DONG	935	\$198.13 Agreed and allowed.		
CHEN SHOW JY	8874	\$197.57 Agreed and allowed.		
CHEN SHU JIA	5652	\$1,373.20 Agreed and allowed.		
CHEN SHU QUAN	3875	\$1,915.48 Agreed and allowed.		
CHEN SU CHEN	8870	\$510.00 Agreed and allowed.		
CHEN WEI	2089	\$866.80 Agreed and allowed.		
CHEN WEN DE	6074	\$47.96 Agreed and allowed.		
CHEN XIAO CONG	2145	\$85.00 Agreed and allowed.		
CHEN XIAO DONG	3057	\$98.74 Agreed and allowed.		
CHEN XU CHENG	3665	\$526.24 Agreed and allowed.		
CHEN YA MING	4884	\$498.15 Agreed and allowed.		
CHEN YI-NING	388	\$3,362.06 Agreed and allowed.		
CHEN YONG	2511	\$570.00 Agreed and allowed.		
CHEN YU CHEN	9019	\$3,000.08 Agreed and allowed.		
CHEN YU ZHANG	3568	\$197.12 Agreed and allowed.		
CHEN YUAN GING	3034	\$762.91 Agreed and allowed.		
CHEN ZHAO WEI	1258	\$380.32 Agreed and allowed.		
CHEN ZHI JIAN	7283	\$1,403.02 Agreed and allowed.		
CHEN ZHI RONG	12652	\$199.04 Agreed and allowed.		
CHEN ZI LI	7281	\$514.19 Agreed and allowed.		
CHENG XIANG MEI	6935	\$1,766.12 Agreed and allowed.		
CHENG YU FEN	8872	\$627.32 Agreed and allowed.		
CHENGYUDONG	4008	\$857.21 Agreed and allowed.		
CHI YUAN JUN	12532	\$1,003.23 Agreed and allowed.		
CHIANG WEN TZUNG	8875	\$2,975.98 Agreed and allowed.		
CHIU YU CHU	8858	\$198.99 Agreed and allowed.		
CHU YAN	1017	\$684.16 Agreed and allowed.		
CHUA GUAT NGOR SALLY	348	\$4,065.75 Agreed and allowed.		
CHUA SOON LEE	2149	\$3,970.44 Agreed and allowed.		
CHUNG CHU HUA	8885	\$1,313.22 Agreed and allowed.		
CI SHAO RU	2142	\$180.00 Agreed and allowed.		
CUI HUI	685	\$618.43 Agreed and allowed.		

In re: Refco Capital Markets, LTD.
Case No. 05-60018

B2

Allowed RCM FX/Unsecured Claims with Respect to Convenience Class
(For Purposes of Third Interim Distribution - May 18, 2007)

Name	Claim Number	Allowed Claim: "Resulting RCM FX/Unsecured Claim"	Treatment	Previous Exhibit, If Modified
CUI YING YU	6417	\$975.56 Agreed and allowed.		
CUI YU HUA	6067	\$9,969.05 Agreed and allowed.		
DAI BIN	351	\$292.56 Agreed and allowed.		
DAI SHAO MIN	4596	\$954.82 Agreed and allowed.		
Dai Wei	3938	\$1,166.80 Agreed and allowed.		
DAI XIAO CHUN	7317	\$2,398.81 Agreed and allowed.		
DDW TRADING LLC	181	\$738.57 Agreed and allowed.		
DENG BING HUI	635	\$2,236.65 Agreed and allowed.		
DENG JING BO	6025	\$923.37 Agreed and allowed.		
DENG LEI	3013	\$1,169.37 Agreed and allowed.		
DENG WEN YA	4601	\$1,700.00 Agreed and allowed.		
DENG XIAN QI	6255	\$7,467.27 Agreed and allowed.		
DENG ZHI MIN	4840	\$40.44 Agreed and allowed.		
DENG ZHI MIN	4841	\$149.32 Agreed and allowed.		
DING DE LIANG	3046	\$361.04 Agreed and allowed.		
DING JIANQING	4885	\$344.26 Agreed and allowed.		
DING QIANG	3930	\$1,030.51 Agreed and allowed.		
DONG AI JIN	933	\$525.57 Agreed and allowed.		
DONG JIE	4602	\$2,226.76 Agreed and allowed.		
DONG WEN JUN	2350	\$802.93 Agreed and allowed.		
DONG WEN YONG	2466	\$398.22 Agreed and allowed.		
DONG XIONG JIAN	344	\$1,430.28 Agreed and allowed.		
DR ALEX KUAN	1837	\$2,055.81 Agreed and allowed.		
DUAN MEI JUAN	6078	\$475.61 Agreed and allowed.		
DUAN XIAOXIONG	3882	\$142.23 Agreed and allowed.		
DUAN XIAOXIONG	3883	\$4,049.44 Agreed and allowed.		
EGIL MELKEVIK	7922	\$6,487.37 Agreed and allowed.		
ENG CHOON KIAT	2155	\$296.33 Agreed and allowed.		
EUROPA INVESTMENTS LLC	169	\$2,507.90 Agreed and allowed.		
FAN CHENGYI	12565	\$498.75 Agreed and allowed.		
FAN KAI	4842	\$800.52 Agreed and allowed.		
FAN RONG MENG	6252	\$504.00 Agreed and allowed.		
FAN XIU LAN	3664	\$2,595.86 Agreed and allowed.		
FAN YAO ZHONG	869	\$49.16 Agreed and allowed.		
FANG JIAN	468	\$290.47 Agreed and allowed.		
FANG JUN	243	\$1,579.06 Agreed and allowed.		
FENG CHAO	2995	\$874.82 Agreed and allowed.		
FENG GANG	1001	\$1,504.43 Agreed and allowed.		
FENG HAI YANG/WANGAN	6250	\$1,004.23 Agreed and allowed.		
FENG JIAN CHUN	280	\$551.91 Agreed and allowed.		
FENG LI XIA	5458	\$2,577.73 Agreed and allowed.		
FENG LIANG	408	\$4,980.39 Agreed and allowed.		
FENG NING	2567	\$970.47 Agreed and allowed.		
FENG SHU YONG	6194	\$706.20 Agreed and allowed.		
FENG SHUANG	792	\$458.08 Agreed and allowed.		

In re: Refco Capital Markets, LTD.
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B2
Allowed RCM FX/Unsecured Claims with Respect to Convenience Class
(For Purposes of Third Interim Distribution - May 18, 2007)

Name	Claim Number	Allowed Claim: "Resulting RCM FX/Unsecured Claim"	Treatment	Previous Exhibit, If Modified
FENG TIANJIAN	1039	\$8,808.93	Agreed and allowed.	
FENG XIAO MEI	4017	\$9,862.81	Agreed and allowed.	
FERNANDO TANTULAGE	364	\$10,000.00	Agreed and allowed.	
FIRST INVESTMENT BANK	300	\$2,548.36	Agreed and allowed.	
FLO-TECH	641	\$1,710.86	Agreed and allowed.	
PRODE BAKKETUN	7920	\$4,598.16	Agreed and allowed.	
GAN YUN QUAN	5725	\$1,540.64	Agreed and allowed.	
GANG LI	6247	\$1,153.18	Agreed and allowed.	
GAO BIN	804	\$138.32	Agreed and allowed.	
GAO GAI RU	3074	\$99.82	Agreed and allowed.	
GAO GAI RU	4876	\$99.00	Agreed and allowed.	
GAO GUAN	823	\$1,028.45	Agreed and allowed.	
GAO HAITAO	3902	\$115.15	Agreed and allowed.	
GAO YONG	339	\$199.40	Agreed and allowed.	
GAO ZHANYI (ACCOUNT 08099135)	6442	\$505.62	Agreed and allowed.	
GEORGE KARAGEORGIOU	6717	\$417.00	Agreed and allowed.	
GONG GUANG SHENG	2729	\$295.69	Agreed and allowed.	
GONG HUIPING	3052	\$185.60	Agreed and allowed.	
GONG ZHI HONG	4898	\$403.80	Agreed and allowed.	
GT INVESTMENTS 2001 LLC	155	\$6,477.44	Agreed and allowed.	
GU FENG	1591	\$7,198.31	Agreed and allowed.	
GU MENG BING	354	\$1,975.07	Agreed and allowed.	
GUO FENG	4864	\$192.13	Agreed and allowed.	
GUO HAI TAO	621	\$308.80	Agreed and allowed.	
GUO HONGGANG	922	\$2,116.09	Agreed and allowed.	
GUO JIE	3421	\$1,006.56	Agreed and allowed.	
GUO RUO TAO	356	\$49.94	Agreed and allowed.	
GUO SHANG FENG	8174	\$2,249.21	Agreed and allowed.	
GUO SHANG FENG	8175	\$752.35	Agreed and allowed.	
GUO XIAO SHUANG	367	\$1,086.01	Agreed and allowed.	
GUO YAN JUAN	285	\$7,423.20	Agreed and allowed.	
GUO YU PING	440	\$5,133.86	Agreed and allowed.	
GUO YUJIE	5106	\$936.00	Agreed and allowed.	
GUO YUZHEN	5107	\$314.70	Agreed and allowed.	
GURUNATH V BICHU	13735	\$2,000.00	Agreed and allowed.	
HAI TAO GAO	2236	\$109.15	Agreed and allowed.	
HAN CHUN YING	390	\$1,068.50	Agreed and allowed.	
HAN FANG	4873	\$322.85	Agreed and allowed.	
HAN ZHENGSHUN & TAN XIU LING	3867	\$926.13	Agreed and allowed.	
HAO WANG	3927	\$8,110.61	Agreed and allowed.	
HAO ZHI GANG	359	\$1,675.53	Agreed and allowed.	
HE DONG ZHOU	362	\$1,003.05	Agreed and allowed.	
He Guang Yuan	8735	\$5,680.82	Agreed and allowed.	
He Guang Yuan	8736	\$5,309.18	Agreed and allowed.	
He Guang Yuan	8737	\$371.64	Agreed and allowed.	

In re: Refco Capital Markets, LTD.
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B2
Allowed RCM FX/Unsecured Claims with Respect to Convenience Class
(For Purposes of Third Interim Distribution - May 18, 2007)

Name	Claim Number	Allowed Claim: "Resulting RCM FX/Unsecured Claim"	Treatment	Previous Exhibit, If Modified
HE GUO ZHU	519	\$302.30 Agreed and allowed.		
HE MIN	801	\$3,334.73 Agreed and allowed.		
HE QIAO NAN	462	\$49.50 Agreed and allowed.		
HE SHI HAN	1512	\$870.62 Agreed and allowed.		
HE SONGYI	658	\$761.41 Agreed and allowed.		
HE WEN HUI	491	\$1,195.11 Agreed and allowed.		
HE XUAN	4124	\$101.49 Agreed and allowed.		
HE YONG JUN & YANG QING	3870	\$2,229.31 Agreed and allowed.		
HE YUAN LU	5267	\$199.11 Agreed and allowed.		
HE ZHI	5261	\$134.47 Agreed and allowed.		
HE ZHI JUN	4170	\$743.52 Agreed and allowed.		
HEADLY, NICHOLAS I.	8818	\$2,254.17 Agreed and allowed.		
HITESH S/O NAVINCHANDRA	211	\$6,591.48 Agreed and allowed.		
HO LIN HSIU YING	3540	\$7,281.17 Agreed and allowed.		
HO, HSIEN-FENG	4203	\$992.90 Agreed and allowed.		
HONG GANG	6996	\$660.69 Agreed and allowed.		
HONG HUI LIN	310	\$100.31 Agreed and allowed.		
HONG LI YI	920	\$978.28 Agreed and allowed.		
HONG YAN QU	312	\$211.70 Agreed and allowed.		
HONG YAN QU	317	\$1,025.69 Agreed and allowed.		
HOU AI MIN	579	\$49.00 Agreed and allowed.		
HOU WEIWEI	5284	\$1,469.36 Agreed and allowed.		
HSIAO WEN AN	2800	\$560.98 Agreed and allowed.		
HSIEH LU SU CHEN	8888	\$2,520.18 Agreed and allowed.		
HSIEH SHU CHEN	3682	\$498.75 Agreed and allowed.		
HSIEH, PI-HSIA	8856	\$894.77 Agreed and allowed.		
HSIEH, YI-LING	8864	\$2,817.90 Agreed and allowed.		
HSU HSIU FENG	8869	\$506.68 Agreed and allowed.		
HSU MEI SHU	3186	\$10,000.00 Agreed and allowed.		
HU BAO FA	1669	\$113.83 Agreed and allowed.		
HU GUO SHANG	6026	\$850.55 Agreed and allowed.		
HU HAOCHEN	5951	\$5,977.21 Agreed and allowed.		
HU JIAN	1386	\$573.25 Agreed and allowed.		
HU JIE	548	\$3,483.88 Agreed and allowed.		
HU JING	806	\$4,884.71 Agreed and allowed.		
HU SHU FEN	291	\$887.32 Agreed and allowed.		
HUANG CHONG MIN	239	\$1,822.19 Agreed and allowed.		
HUANG CHUN LAN	4588	\$427.96 Agreed and allowed.		
HUANG DE LI	1916	\$137.00 Agreed and allowed.		
HUANG FA KAI	374	\$989.77 Agreed and allowed.		
HUANG GUO WEI	690	\$909.00 Agreed and allowed.		
HUANG HONG GUO	6814	\$99.88 Agreed and allowed.		
Huang Jia Hao	7345	\$524.90 Agreed and allowed.		
HUANG JIAN	479	\$451.11 Agreed and allowed.		
HUANG JIAN CHUAN	4861	\$450.00 Agreed and allowed.		

In re: Refco Capital Markets, L.T.D.
Case No. 05-60018

B2
Allowed RCM FX/Unsecured Claims with Respect to Convenience Class
(For Purposes of Third Interim Distribution - May 18, 2007)

Name	Claim Number	Allowed Claim: "Resulting RCM FX/Unsecured Claim"	Treatment	Previous Exhibit, If Modified
HUANG JIANYIN	322	\$197.39 Agreed and allowed.		
HUANG JIANYIN	335	\$49.08 Agreed and allowed.		
HUANG KE QUAN	6011	\$975.00 Agreed and allowed.		
HUANG KUO JUNG	8884	\$89.74 Agreed and allowed.		
HUANG LING LING	4581	\$4,600.00 Agreed and allowed.		
HUANG NONG XIAN	3879	\$518.84 Agreed and allowed.		
HUANG QIANXIN HEYUAN LU	11029	\$3,789.91 Agreed and allowed.		
HUANG QING SHUI	2148	\$49.50 Agreed and allowed.		
HUANG SHENG	790	\$49.20 Agreed and allowed.		
HUANG TAO	6038	\$561.74 Agreed and allowed.		
HUANG TU YI	914	\$80.00 Agreed and allowed.		
HUANG WEI KUN	4608	\$2,204.36 Agreed and allowed.		
HUANG WEIDONG	1002	\$2,089.93 Agreed and allowed.		
HUANG YU CHAN	808	\$697.06 Agreed and allowed.		
HUANG YUCHAN	3918	\$697.06 Agreed and allowed.		
HUANG ZHENG ZHONG	927	\$3,875.16 Agreed and allowed.		
HUI XU	3511	\$2,005.77 Agreed and allowed.		
I CHUN FU	2798	\$515.94 Agreed and allowed.		
JEAN-BAPTISTE BAEZNER	4507	\$1,789.99 Agreed and allowed.		
JEI WEI BING	3853	\$98.00 Agreed and allowed.		
JHT INVESTMENTS LLC	154	\$6,503.91 Agreed and allowed.		
JI CHUAN DONG	3051	\$1,006.84 Agreed and allowed.		
JI FENG	341	\$291.48 Agreed and allowed.		
JI JIN	789	\$196.30 Agreed and allowed.		
JI KAN	3888	\$99.72 Agreed and allowed.		
JI WEI BING	4870	\$98.00 Agreed and allowed.		
Ji Xu	4531	\$2,318.51 Agreed and allowed.		
Ji ZHENG	3893	\$513.59 Agreed and allowed.		
JIA QIANG SHI	268	\$187.01 Agreed and allowed.		
Jia YAN	9847	\$802.11 Agreed and allowed.		
JIAO ZHI YING	1895	\$1,137.83 Agreed and allowed.		
JIAN LU	3778	\$345.13 Agreed and allowed.		
JIAN MEI XIONG	4807	\$325.79 Agreed and allowed.		
jiang bo	413	\$2,259.09 Agreed and allowed.		
JIANG JIAN BO	4573	\$199.12 Agreed and allowed.		
JIANG KAI DE	4576	\$155.50 Agreed and allowed.		
JIANG PIN	4670	\$6,066.12 Agreed and allowed.		
Jiang Quan	3928	\$128.60 Agreed and allowed.		
JIANG SHI JUN	1506	\$49.89 Agreed and allowed.		
JIANG SHU YING	417	\$2,750.57 Agreed and allowed.		
JIANG SHUANG SHENG	6244	\$1,733.26 Agreed and allowed.		
JIANG XIN RONG	2062	\$248.00 Agreed and allowed.		
JIANG YAN SONG	235	\$4,300.00 Agreed and allowed.		
JIANG YE FEI	387	\$500.00 Agreed and allowed.		
JIANG YONG	4862	\$420.01 Agreed and allowed.		

In re: Refco Capital Markets, LTD.
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Allowed RCM FX/Unsecured Claims with Respect to Convenience Class
(For Purposes of Third Interim Distribution - May 18, 2007)

Name	Claim Number	Allowed Claim: "Resulting RCM FX/Unsecured Claim"	Treatment	Previous Exhibit, If Modified
JIANG ZHONG JIAN	2280	\$1,310.28 Agreed and allowed.		
JIAO JIAN	453	\$124.56 Agreed and allowed.		
JIAO XIAO XIA	1656	\$490.40 Agreed and allowed.		
JIE DONG	3058	\$490.56 Agreed and allowed.		
JIE YUAN	6900	\$1,342.93 Agreed and allowed.		
JIN JI SHAN	2755	\$1,346.20 Agreed and allowed.		
JIN NAN	518	\$2,271.21 Agreed and allowed.		
JIN PENG	5263	\$99.43 Agreed and allowed.		
JIN QIANG	585	\$1,434.36 Agreed and allowed.		
JIN SHAN	1006	\$3,240.59 Agreed and allowed.		
JIN SHENG	12478	\$990.88 Agreed and allowed.		
JIN YI	6035	\$46.00 Agreed and allowed.		
JIN YONG JI	4879	\$893.36 Agreed and allowed.		
JIN YUE YING	584	\$4,900.63 Agreed and allowed.		
JING PING BEI	447	\$1,102.62 Agreed and allowed.		
JING PING BEI	448	\$546.38 Agreed and allowed.		
Jiri Misk	6185	\$10,000.00 Agreed and allowed.		
JL FOREX INTERNATIONAL LTD	5681	\$2,109.12 Agreed and allowed.		
JU LEI	5651	\$199.63 Agreed and allowed.		
JU TING TING	10860	\$9,988.00 Agreed and allowed.		
JU XIAO BIN	3936	\$7,020.00 Agreed and allowed.		
KAI YUN YANG	454	\$7,288.71 Agreed and allowed.		
KAMLESH KAYANTILAL SHAH	13944	\$2,377.88 Agreed and allowed.		
KANG YONG QIANG	3848	\$111.50 Agreed and allowed.		
KANG YONG QIANG	3849	\$1,216.94 Agreed and allowed.		
KE PAN ZHANG	600	\$354.03 Agreed and allowed.		
KE QUAN LIN	12663	\$2,098.12 Agreed and allowed.		
KE SHAN QIN	2234	\$1,356.74 Agreed and allowed.		
KE WEI	3039	\$267.25 Agreed and allowed.		
KE XIN	321	\$828.55 Agreed and allowed.		
KOH KIM EE	2150	\$49.74 Agreed and allowed.		
KONG HUI	5436	\$2,557.21 Agreed and allowed.		
KONG JIAN	1654	\$2,704.05 Agreed and allowed.		
KONG YI JIANG	797	\$4,698.99 Agreed and allowed.		
KUO FU LUNG	8851	\$2,081.08 Agreed and allowed.		
LA PRIMERA CAPITAL MARKETS I	8406	\$4,472.00 Agreed and allowed.		
LA PRIMERA CAPITAL-BRADY/OPT	8405	\$2,289.00 Agreed and allowed.		
LAI QING SHENG	10885	\$210.15 Agreed and allowed.		
LAI XIANG QUN	604	\$1,062.56 Agreed and allowed.		
LAN HUANG	5561	\$1,530.19 Agreed and allowed.		
LAN JING PING	3068	\$474.34 Agreed and allowed.		
LANWENBIN	781	\$6,120.29 Agreed and allowed.		
LARGE ASSET MANAGEMENT SA	9936	\$7,777.46 Agreed and allowed.		
LAW TRADING LLC	182	\$581.65 Agreed and allowed.		
LAWRENCE PHILLIPS	12969	\$2,160.00 Agreed and allowed.		

In re: Refco Capital Markets, LTD.
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B2
Allowed RCM FX/Unsecured Claims with Respect to Convenience Class
(For Purposes of Third Interim Distribution - May 18, 2007)

Name	Claim Number	Allowed Claim: "Resulting RCM FX/Unsecured Claim"	Treatment	Previous Exhibit, If Modified
LE NANCING	626	\$3,856.43	Agreed and allowed.	
LE ZE FANG	3929	\$199.60	Agreed and allowed.	
Lee Yin San	6284	\$2,383.00	Agreed and allowed.	
LEI FENG	494	\$3,568.30	Agreed and allowed.	
LF INVESTMENTS 2002 LLC	180	\$1,089.27	Agreed and allowed.	
LI AN TAO	592	\$48.10	Agreed and allowed.	
LI BAO CAI	1646	\$498.43	Agreed and allowed.	
LI BING	1243	\$1,147.69	Agreed and allowed.	
LI BING	4280	\$1,147.69	Agreed and allowed.	
LI DAO LUN	612	\$1,922.40	Agreed and allowed.	
LI DAO PING	811	\$199.03	Agreed and allowed.	
LI FENG	4867	\$1,765.10	Agreed and allowed.	
LI FULI	5285	\$893.72	Agreed and allowed.	
LI GUAN SONG	3056	\$99.11	Agreed and allowed.	
LI HANG QI HUICHENG	402	\$468.00	Agreed and allowed.	
LI HONG	680	\$2,001.41	Agreed and allowed.	
Li Hong Lun	6296	\$1,824.12	Agreed and allowed.	
LI HUA	3668	\$481.54	Agreed and allowed.	
LI HUI	3681	\$1,010.10	Agreed and allowed.	
LI HUI CHUAN	4035	\$6,163.80	Agreed and allowed.	
LI HUI HAI	1511	\$49.84	Agreed and allowed.	
LI JIAN HAI	2143	\$53.00	Agreed and allowed.	
LI JIN BAO	3931	\$3,677.52	Agreed and allowed.	
LI JIN MEI	4614	\$3,385.25	Agreed and allowed.	
LI JING BANG	6243	\$917.19	Agreed and allowed.	
LI JUN DONG	988	\$99.00	Agreed and allowed.	
Li Ke Xiu	8739	\$8,914.45	Agreed and allowed.	
Li Ke Xiu	8741	\$7,537.42	Agreed and allowed.	
LI LAN	4319	\$1,061.63	Agreed and allowed.	
LI LIAN SHENG	482	\$998.75	Agreed and allowed.	
LI MING	1652	\$860.00	Agreed and allowed.	
LI MU YAN	3065	\$8,067.00	Agreed and allowed.	
LI NA	2860	\$1,922.75	Agreed and allowed.	
Li Ning	5135	\$1,309.60	Agreed and allowed.	
LI QI	678	\$205.44	Agreed and allowed.	
LI QI	679	\$2,779.13	Agreed and allowed.	
LI QIN WEI	638	\$305.57	Agreed and allowed.	
LI QING YU	4303	\$1,948.51	Agreed and allowed.	
LI SHU FEN	3042	\$253.20	Agreed and allowed.	
LI SUPING	3260	\$99.00	Agreed and allowed.	
LI SUZHEN	2941	\$3,053.67	Agreed and allowed.	
LI TANG FENG	684	\$482.00	Agreed and allowed.	
LI TIAN HONG	3923	\$1,222.23	Agreed and allowed.	
LI WEN	3889	\$166.00	Agreed and allowed.	
LI XIAO	338	\$1,768.00	Agreed and allowed.	

In re: Refco Capital Markets, LTD.
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Allowed RCM FX/Unsecured Claims with Respect to Convenience Class
(For Purposes of Third Interim Distribution - May 18, 2007)

Name	Claim Number	Allowed Claim: "Resulting RCM FX/Unsecured Claim"	Treatment	Previous Exhibit, If Modified
LI XIAO TU	441	\$396.03 Agreed and allowed.		
LI YA DONG	353	\$1,102.94 Agreed and allowed.		
LI YAN	230	\$4,170.60 Agreed and allowed.		
LI YAN	752	\$9,800.00 Agreed and allowed.		
LI YAN	2060	\$1,083.27 Agreed and allowed.		
LI YAN	5258	\$330.24 Agreed and allowed.		
LI YAN	12516	\$2,912.24 Agreed and allowed.		
LI YI MING	401	\$3,985.39 Agreed and allowed.		
LI YONG FU	9598	\$200.08 Agreed and allowed.		
LI YONG HONG	1784	\$49.90 Agreed and allowed.		
LI YONG PENG	6501	\$99.77 Agreed and allowed.		
LI YU	371	\$1,260.89 Agreed and allowed.		
Li Yuan Hui	6431	\$3,893.55 Agreed and allowed.		
LI YUANHUI	664	\$4,331.72 Agreed and allowed.		
LI YUE WEI	4290	\$1,049.31 Agreed and allowed.		
Li Yun	5766	\$892.14 Agreed and allowed.		
LI ZHOUHUA	442	\$99.43 Agreed and allowed.		
LI ZHU LONG	336	\$2,415.14 Agreed and allowed.		
LI ZONG QIN	4582	\$940.83 Agreed and allowed.		
LIAN MEI LING	8868	\$1,153.15 Agreed and allowed.		
LIANG HUI YI	470	\$2,495.50 Agreed and allowed.		
LIANG JIAN YE	688	\$531.15 Agreed and allowed.		
LIANG MIN	3048	\$1,768.95 Agreed and allowed.		
LIANG QING DE	1514	\$1,151.54 Agreed and allowed.		
LIANG XIAO YUN	333	\$2,109.01 Agreed and allowed.		
LIANG YU FENG	608	\$412.00 Agreed and allowed.		
LIANG YU FENG	12535	\$412.00 Agreed and allowed.		
LIAO JUAN MIN	4174	\$1,104.95 Agreed and allowed.		
LIAO JUN SHAN	1104	\$2,157.61 Agreed and allowed.		
LIAO MEI CHU	303	\$990.11 Agreed and allowed.		
LIAO XI CUI	4583	\$318.90 Agreed and allowed.		
LIEN CHEN FENG	3076	\$22.68 Agreed and allowed.		
LIM CHEE MEI KAREN MARIE	278	\$1,370.66 Agreed and allowed.		
LIN A LONG	3352	\$8,870.40 Agreed and allowed.		
LIN BIN	463	\$1,544.61 Agreed and allowed.		
LIN CHING-YI	4046	\$1,990.99 Agreed and allowed.		
LIN DIFEI	324	\$522.75 Agreed and allowed.		
LIN GUO ZAI	386	\$2,226.80 Agreed and allowed.		
LIN HAI OU	4572	\$992.30 Agreed and allowed.		
LIN HAI YAN	4610	\$4,369.87 Agreed and allowed.		
LIN HONG	1374	\$533.55 Agreed and allowed.		
LIN HONG HUI	309	\$5,074.16 Agreed and allowed.		
Lin Hong Wei	4349	\$5,798.34 Agreed and allowed.		
LIN HUI CHIN	8877	\$4,761.77 Agreed and allowed.		
LIN KUN CHENG	2795	\$6,478.75 Agreed and allowed.		

In re: Refco Capital Markets, L.T.D.
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B2
Allowed RCM FX/Unsecured Claims with Respect to Convenience Class
(For Purposes of Third Interim Distribution - May 18, 2007)

Name	Claim Number	Allowed Claim: "Resulting RCM FX/Unsecured Claim"	Treatment	Previous Exhibit, If Modified
LIN LI XIN	3932	\$8,452.56 Agreed and allowed.		
LIN LIANG GENG	4611	\$4,481.40 Agreed and allowed.		
LIN QI JIANG	2537	\$658.53 Agreed and allowed.		
LIN SHAO JIN	411	\$941.93 Agreed and allowed.		
LIN SHU TING	8861	\$317.97 Agreed and allowed.		
LIN XIAO HONG	412	\$652.36 Agreed and allowed.		
LIN XIONG BIN	936	\$973.61 Agreed and allowed.		
LIN XU TIAN	4428	\$6,068.70 Agreed and allowed.		
LIN YAN XIONG	669	\$168.46 Agreed and allowed.		
LIN YING	3347	\$9,841.07 Agreed and allowed.		
LIN YONG QING	930	\$9,705.46 Agreed and allowed.		
LIN YUEH-KU	750	\$10,000.00 Agreed and allowed.		
LIN ZHENG AI	3043	\$156.21 Agreed and allowed.		
LIN ZHI HAO	4043	\$530.40 Agreed and allowed.		
LIN ZONG HUAI	397	\$694.32 Agreed and allowed.		
LIN ZONG HUAI	398	\$663.51 Agreed and allowed.		
LING HONG ZHANG	2091	\$800.34 Agreed and allowed.		
LING WEI	5008	\$1,440.41 Agreed and allowed.		
LINK FAMILY INVESTMENTS LLC	179	\$289.63 Agreed and allowed.		
LIQUIDITY SOLUTIONS	197	\$5,170.62 Agreed and allowed.		
LIU BING	429	\$2,821.71 Agreed and allowed.		
LIU BING	747	\$7,887.86 Agreed and allowed.		
LIU CHAO LAN	8886	\$110.72 Agreed and allowed.		
LIU DONG MEI	682	\$1,512.69 Agreed and allowed.		
LIU FENG	3924	\$1,617.94 Agreed and allowed.		
LIU FENG CHENG	4866	\$104.45 Agreed and allowed.		
LIU FU YING	3071	\$367.26 Agreed and allowed.		
LIU GE	3878	\$2,302.54 Agreed and allowed.		
LIU GUAN	404	\$1,033.43 Agreed and allowed.		
LIU HAI YING	776	\$214.92 Agreed and allowed.		
LIU HSIU YING	8883	\$76.08 Agreed and allowed.		
LIU JIAN	1635	\$492.80 Agreed and allowed.		
LIU JIE	4860	\$600.49 Agreed and allowed.		
LIU JUN MEI	446	\$49.05 Agreed and allowed.		
LIU LIU	315	\$129.67 Agreed and allowed.		
LIU MEI	3047	\$1,394.08 Agreed and allowed.		
LIU MEI FANG	2996	\$2,000.00 Agreed and allowed.		
LIU MIAOJING	6017	\$49.71 Agreed and allowed.		
Liu Min Ming	3877	\$1,924.87 Agreed and allowed.		
LIU QING	3865	\$49.16 Agreed and allowed.		
LIU REN BEI	768	\$169.10 Agreed and allowed.		
LIU SHU CHUAN	8859	\$2,239.30 Agreed and allowed.		
LIU SHU HSIU	8871	\$442.00 Agreed and allowed.		
Liu Shu Ping	4126	\$3,209.33 Agreed and allowed.		
LIU WEI	3792	\$903.00 Agreed and allowed.		

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B2
Allowed RCM FX/Unsecured Claims with Respect to Convenience Class
(For Purposes of Third Interim Distribution - May 18, 2007)

Name	Claim Number	Allowed Claim: "Resulting RCM FX/Unsecured Claim"	Treatment	Previous Exhibit, If Modified
LIU WEI HONG	2854	\$2,323.94 Agreed and allowed.		
LIU WEI HUA	873	\$3,773.88 Agreed and allowed.		
LIU XIAN LEI	5222	\$1,180.32 Agreed and allowed.		
Liu Xiu Min	3890	\$2,620.00 Agreed and allowed.		
LIU YAN XIONG	670	\$220.43 Agreed and allowed.		
LIU YANG LIN	5451	\$100.00 Agreed and allowed.		
LIU YI	5743	\$155.72 Agreed and allowed.		
LIU YU	256	\$371.00 Agreed and allowed.		
LIU YU HUA	787	\$1,118.70 Agreed and allowed.		
LIU YU HUA	4883	\$1,112.70 Agreed and allowed.		
LIU ZHAO FENG	9017	\$801.18 Agreed and allowed.		
LIU ZIYANG	3858	\$49.02 Agreed and allowed.		
LO, LI-CHUAN	8866	\$1,689.59 Agreed and allowed.		
LONG JIE CHEN	4090	\$820.14 Agreed and allowed.		
LU FENGGEN	330	\$198.00 Agreed and allowed.		
LU GUO HUA	3933	\$4,782.38 Agreed and allowed.		
LU HUI MING	767	\$6,838.36 Agreed and allowed.		
LU MI	6462	\$566.86 Agreed and allowed.		
LU XIAN	910	\$49.56 Agreed and allowed.		
LU XIAO LAN	968	\$151.49 Agreed and allowed.		
LU XUE GANG	6021	\$111.63 Agreed and allowed.		
LU YI	7289	\$4,030.00 Agreed and allowed.		
LU YI-MING	3543	\$7,637.28 Agreed and allowed.		
LU YING	3897	\$99.33 Agreed and allowed.		
LU YUN LONG	1645	\$780.08 Agreed and allowed.		
LU ZHAO HAI	4287	\$411.98 Agreed and allowed.		
Lu Zhao Hai	4288	\$456.24 Agreed and allowed.		
LUO GUO HUA	710	\$4,782.38 Agreed and allowed.		
LUO JIE	399	\$99.66 Agreed and allowed.		
LUO WEI	6345	\$4,571.65 Agreed and allowed.		
LUO XIAO HANG	3847	\$1,292.08 Agreed and allowed.		
LUO XIAO HONG	659	\$198.81 Agreed and allowed.		
LV CHAO ZONG	2874	\$6,269.41 Agreed and allowed.		
LV JUN	6794	\$609.46 Agreed and allowed.		
LV WEI XING	7320	\$1,083.60 Agreed and allowed.		
LV YA ZHEN	891	\$99.76 Agreed and allowed.		
M S HABIBULLAAH	4003	\$4,750.00 Agreed and allowed.		
MA DEYI	5100	\$1,785.58 Agreed and allowed.		
MA JUN	2141	\$160.68 Agreed and allowed.		
MA JUN JIE	368	\$1,083.48 Agreed and allowed.		
MA YUE	488	\$1,895.00 Agreed and allowed.		
MA YUQI	4495	\$2,777.58 Agreed and allowed.		
MAI RUI HE	3860	\$745.98 Agreed and allowed.		
MAKMUR CHANDRA	1026	\$1,198.74 Agreed and allowed.		
MAO YU HONG	3862	\$3,669.42 Agreed and allowed.		

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B2
Allowed RCM FX/Unsecured Claims with Respect to Convenience Class
(For Purposes of Third Interim Distribution - May 18, 2007)

Name	Claim Number	Allowed Claim: "Resulting RCM FX/Unsecured Claim"	Treatment	Previous Exhibit, If Modified
MARK JULIAN LOWE	11706	\$3,648.67 Agreed and allowed.		
MENG QIANG	909	\$316.00 Agreed and allowed.		
MENG YONG (ACCOUNT NUMBER 08095397)	6623	\$1,888.86 Agreed and allowed.		
MIAO CHANG QING	901	\$180.84 Agreed and allowed.		
MIAO JIAN JEN	3880	\$2,016.96 Agreed and allowed.		
MIAO YU LIN	763	\$100.00 Agreed and allowed.		
MIDWOOD SECURITIES	427	\$6,319.34 Agreed and allowed.		
MIN LIU	308	\$49.78 Agreed and allowed.		
MIN LIU	311	\$2,200.59 Agreed and allowed.		
MING YEH CHUNG	3683	\$2,842.42 Agreed and allowed.		
MKW TRADING LLC	183	\$2,375.54 Agreed and allowed.		
MR JIA YING JIE	648	\$1,044.79 Agreed and allowed.		
MR JIA YINGJIE	649	\$1,608.83 Agreed and allowed.		
MR LIM KAY SOON	228	\$1,537.17 Agreed and allowed.		
NEFTEPROM BANK	542	\$75.94 Agreed and allowed.		
NG CHUAN WEE	2152	\$7,115.57 Agreed and allowed.		
NG KUAN LUEN	2151	\$2,277.61 Agreed and allowed.		
NG TIN SENG	452	\$9,834.58 Agreed and allowed.		
NI HUI HUA	906	\$1,363.70 Agreed and allowed.		
NI HUI YUN	675	\$9,780.62 Agreed and allowed.		
NI HUI YUN	676	\$49.92 Agreed and allowed.		
NI LING FENG	1234	\$229.75 Agreed and allowed.		
NI QING LING	4201	\$1,053.65 Agreed and allowed.		
NI YAN E	2153	\$270.27 Agreed and allowed.		
NIE LIN	1625	\$101.11 Agreed and allowed.		
NING JIAN LI	605	\$1,003.74 Agreed and allowed.		
NING YAN XIA	989	\$340.00 Agreed and allowed.		
NIU JIN GUI	606	\$86.60 Agreed and allowed.		
NOMOS DISCRETIONARY FX CLEAR	8817	\$194.30 Agreed and allowed.		
NOMOS FX CLEAR (CAPITAL PARTNERS)	8819	\$31.20 Agreed and allowed.		
NOMOS MARK UP FX CLEAR	8816	\$7,807.05 Agreed and allowed.		
PAN DONG	6245	\$2,940.00 Agreed and allowed.		
PAN JIN HU	4584	\$128.74 Agreed and allowed.		
PAN JIN WU	4603	\$99.31 Agreed and allowed.		
PAN JU ZHEN	3914	\$4,075.42 Agreed and allowed.		
PAN JUN	9807	\$948.17 Agreed and allowed.		
PAN LI QIN	4607	\$2,055.72 Agreed and allowed.		
PAN MING MING	497	\$336.83 Agreed and allowed.		
PAN XI NAN	3777	\$5,025.10 Agreed and allowed.		
PAN YONG QUAN	3896	\$123.91 Agreed and allowed.		
PAN YONGCHAI	4289	\$6,302.75 Agreed and allowed.		
PAN YU	5337	\$319.29 Agreed and allowed.		
PENG AI DONG	299	\$3,000.00 Agreed and allowed.		
PENG GUO FU	1597	\$1,857.63 Agreed and allowed.		
PENG LI-FANG	8850	\$4,366.73 Agreed and allowed.		

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Allowed RCM FX/Unsecured Claims with Respect to Convenience Class
(For Purposes of Third Interim Distribution - May 18, 2007)

Name	Claim Number	Allowed Claim: "Resulting RCM FX/Unsecured Claim"	Treatment	Previous Exhibit, If Modified
PENG PEI XIA	1513	\$145.23 Agreed and allowed.		
PENG PEL XIA	3895	\$508.73 Agreed and allowed.		
PENG TIAN CHI	327	\$1,044.00 Agreed and allowed.		
PENG YU YUAN	8873	\$2,294.02 Agreed and allowed.		
PENG ZIMING	471	\$1,161.59 Agreed and allowed.		
QI JIAN FEI	2140	\$101.99 Agreed and allowed.		
QI JIAN JIN	3852	\$5,538.95 Agreed and allowed.		
QI JIANFEI	3898	\$101.99 Agreed and allowed.		
QI LIMING	3909	\$6,356.53 Agreed and allowed.		
QI WEI DONG	2548	\$50.56 Agreed and allowed.		
QI XING	1651	\$498.85 Agreed and allowed.		
QIAN HENG	4578	\$8,536.87 Agreed and allowed.		
QIAN WEI KANG	2534	\$289.69 Agreed and allowed.		
QIAN XIANG HONG	4609	\$2,771.65 Agreed and allowed.		
QIAN XIANG RU	4597	\$134.05 Agreed and allowed.		
QIAN ZHIQIANG	4469	\$1,014.17 Agreed and allowed.		
Qian, xiaomu	5542	\$960.13 Agreed and allowed.		
QIAO YONG PING	9055	\$2,000.00 Agreed and allowed.		
QIAO ZHEN LI	735	\$3,411.07 Agreed and allowed.		
QING JIA TAN	6254	\$77.90 Agreed and allowed.		
QIU YUANWU	3919	\$1,831.34 Agreed and allowed.		
Qu Ning	3799	\$303.68 Agreed and allowed.		
QU ZHE	1639	\$801.20 Agreed and allowed.		
QU ZHENJIANG	3874	\$312.47 Agreed and allowed.		
RAVENSMOY LTD	147	\$6,280.47 Agreed and allowed.		
REFCO SPHINX MANAGED FUTURES (SEE NOTES)	9482	\$10,000.00 Agreed and allowed.		
REN GANG	394	\$3,716.08 Agreed and allowed.		
REN GANG	4532	\$4,469.36 Agreed and allowed.		
REN LING	6032	\$1,626.51 Agreed and allowed.		
REN SHU SHENG	450	\$70.93 Agreed and allowed.		
REN TIAN YI	3049	\$99.88 Agreed and allowed.		
RGC INVESTMENTS LLC	174	\$2,088.08 Agreed and allowed.		
RGW INVESTMENTS LLC	177	\$230.22 Agreed and allowed.		
RIGAS, ROSEMARIE	251	\$160.63 Agreed and allowed.		
RJC INVESTMENTS LLC	175	\$2,081.82 Agreed and allowed.		
RJS INVESTMENTS LLC	166	\$2,193.50 Agreed and allowed.		
RM INVESTMENTS 2001 LLC	171	\$9,182.07 Agreed and allowed.		
RONG YA LI	6505	\$1,716.00 Agreed and allowed.		
RUAN CHENG BIN	439	\$498.23 Agreed and allowed.		
SEREPTA CORP	456	\$904.93 Agreed and allowed.		
SHA HUA	360	\$836.90 Agreed and allowed.		
SHAN QING PING	3876	\$500.00 Agreed and allowed.		
SHANXI DELI FINANCIAL SERVICE CO HUANG	2310	\$168.60 Agreed and allowed.		
SHAO YAN	396	\$541.16 Agreed and allowed.		
SHE XIU ZHEN	884	\$589.42 Agreed and allowed.		

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Allowed RCM FX/Unsecured Claims with Respect to Convenience Class
(For Purposes of Third Interim Distribution - May 18, 2007)

Name	Claim Number	Allowed Claim: "Resulting RCM FX/Unsecured Claim"	Treatment	Previous Exhibit, If Modified
Sheila Agnes W Koh	8946	\$2,424.66	Agreed and allowed.	
SHEN JIAN	6024	\$326.50	Agreed and allowed.	
SHEN JUN MIN	4125	\$7,222.40	Agreed and allowed.	
Shen Qing Yan	5197	\$5,507.30	Agreed and allowed.	
SHEN XIAO XIONG	3937	\$1,202.50	Agreed and allowed.	
SHENG MAIXING	5119	\$1,110.03	Agreed and allowed.	
SHENG ZHI PENG	403	\$998.06	Agreed and allowed.	
SHI DIANLI	3059	\$2,062.97	Agreed and allowed.	
SHI GAO WEI	615	\$103.05	Agreed and allowed.	
SHI HAIFENG	240	\$5,095.74	Agreed and allowed.	
SHI JUN SHENG	6936	\$1,366.01	Agreed and allowed.	
SHI WEI DONG	4213	\$324.21	Agreed and allowed.	
SHI XIANG DONG	1676	\$9,869.68	Agreed and allowed.	
Shi Zhi Yong	5118	\$1,532.06	Agreed and allowed.	
SI QUIN	923	\$1,202.02	Agreed and allowed.	
SIGMA DELPHI LTD	3022	\$995.47	Agreed and allowed.	
SIM HONG YAM	2157	\$49.98	Agreed and allowed.	
SIOK SIAN TING	6012	\$199.02	Agreed and allowed.	
SJD INVESTMENTS LLC	165	\$2,097.43	Agreed and allowed.	
SM INVESTMENTS 2001 LLC	172	\$8,338.53	Agreed and allowed.	
SNOWBALL MULTI MANAGER FX FUND SPC	9481	\$2,592.51	Agreed and allowed.	
SONG BAO ZHU	4855	\$1,397.91	Agreed and allowed.	
SONG HAI JIANG	3063	\$731.34	Agreed and allowed.	
SONG KUN	3054	\$352.15	Agreed and allowed.	
SONG YU PING	4598	\$955.56	Agreed and allowed.	
SU GUANG SHENG	4121	\$5,962.10	Agreed and allowed.	
SU PIAO MEI	784	\$580.40	Agreed and allowed.	
SU YU HUAN	5712	\$7,104.03	Agreed and allowed.	
SUI RONG HU	7130	\$1,973.58	Agreed and allowed.	
SUN GUANG XIU	6251	\$150.00	Agreed and allowed.	
SUN JIONG	3066	\$307.35	Agreed and allowed.	
SUN LI WEI	1648	\$2,091.04	Agreed and allowed.	
SUN MING	531	\$1,137.31	Agreed and allowed.	
SUN QIANG	726	\$284.57	Agreed and allowed.	
SUN WEI JIE	6615	\$9,629.12	Agreed and allowed.	
SUN WEN LI	325	\$48.23	Agreed and allowed.	
SUN XIA	3899	\$835.63	Agreed and allowed.	
SUN XIAO	6240	\$5,071.42	Agreed and allowed.	
SUN YI	1448	\$948.63	Agreed and allowed.	
SUN YU	4877	\$171.81	Agreed and allowed.	
SUN YU ZHEN	1644	\$3,713.45	Agreed and allowed.	
SUN ZAI PING	1642	\$1,010.00	Agreed and allowed.	
SUN ZHI WEN	2294	\$341.51	Agreed and allowed.	
SUN ZHI WEN	2363	\$46.73	Agreed and allowed.	
SURU	7014	\$366.47	Agreed and allowed.	

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Allowed RCM FX/Unsecured Claims with Respect to Convenience Class
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Name	Claim Number	Allowed Claim: "Resulting RCM FX/Unsecured Claim"	Treatment	Previous Exhibit, If Modified
TAB INVESTMENTS 2001 LLC	167	\$4,438.69 Agreed and allowed.		
TAN TZE LEONG, RAYMOND	258	\$4,421.69 Agreed and allowed.		
Tan Yuan Ying	5336	\$1,639.15 Agreed and allowed.		
TAN YUN	7119	\$8,005.51 Agreed and allowed.		
TANG MIN ZHAO	2760	\$5,045.78 Agreed and allowed.		
TANG XI TONG	1505	\$490.00 Agreed and allowed.		
TANG YAN SONG	469	\$1,854.28 Agreed and allowed.		
TANG YEW MENG	347	\$207.14 Agreed and allowed.		
TANG ZHENMIN	5341	\$1,500.49 Agreed and allowed.		
TEE KIM CHING	11004	\$939.20 Agreed and allowed.		
THE CLEARING CORPORATION	12905	\$1,185.90 Agreed and allowed.		
THE DIVERSIFIED GROUP INCORPORATED	191	\$402.59 Agreed and allowed.		
THIES INVESTMENTS 2002 LLC	185	\$2,039.69 Agreed and allowed.		
TI WEI BING	2136	\$98.00 Agreed and allowed.		
TIAN JUN	405	\$739.76 Agreed and allowed.		
TIAN MING JIE	3680	\$725.26 Agreed and allowed.		
TIAN WEN LING	4881	\$391.62 Agreed and allowed.		
TONG YI CHANG	9581	\$771.00 Agreed and allowed.		
TSAI CHING YAO	8890	\$1,594.31 Agreed and allowed.		
TSAI LAN FANG	2797	\$2,611.54 Agreed and allowed.		
TSENG HSIEN YING	8891	\$1,539.15 Agreed and allowed.		
TSUI PAK LAM	2481	\$2,226.87 Agreed and allowed.		
TSUI PAK LAM	6504	\$1,858.34 Agreed and allowed.		
TUDORFOX LTD	11830	\$5,720.25 Agreed and allowed.		
UNITED STATES BANKRUPTCY COURT	6436	\$2,915.39 Agreed and allowed.		
VALORES OCCIDENTALES INVERSIONES, C.A.	9969	\$4,454.00 Agreed and allowed.		
WAN XIN	937	\$49.47 Agreed and allowed.		
WANG WANG CHUN JUNG	8854	\$2,830.16 Agreed and allowed.		
WANG BAO XING	994	\$101.00 Agreed and allowed.		
WANG BIN	6351	\$319.34 Agreed and allowed.		
WANG BIN QI	2753	\$1,676.00 Agreed and allowed.		
WANG BO	5487	\$572.85 Agreed and allowed.		
WANG CAI LING	1641	\$942.83 Agreed and allowed.		
WANG CHEN JUAN	1232	\$690.70 Agreed and allowed.		
WANG DA XIN	1640	\$486.10 Agreed and allowed.		
WANG GENG	1880	\$700.23 Agreed and allowed.		
WANG GUI LAN	6015	\$1,380.47 Agreed and allowed.		
WANG GUO LIANG	917	\$903.97 Agreed and allowed.		
Wang Hai Lian	4253	\$59.49 Agreed and allowed.		
WANG HUA LI	3864	\$629.18 Agreed and allowed.		
WANG HUI TAN	283	\$389.71 Agreed and allowed.		
WANG JIAN	4888	\$312.56 Agreed and allowed.		
WANG JING	234	\$1,466.48 Agreed and allowed.		
WANG JUN	1655	\$591.18 Agreed and allowed.		
WANG JUXING	4304	\$9,097.20 Agreed and allowed.		

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Allowed RCM FX/Unsecured Claims with Respect to Convenience Class
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Name	Claim Number	Allowed Claim: "Resulting RCM FX/Unsecured Claim"	Treatment	Previous Exhibit, If Modified
WANG LEI	5382	\$981.00 Agreed and allowed.		
WANG LI	2132	\$49.00 Agreed and allowed.		
WANG LI MIN	594	\$885.38 Agreed and allowed.		
WANG MENG	372	\$987.56 Agreed and allowed.		
WANG MIN	3868	\$286.38 Agreed and allowed.		
WANG MIN CHIH	8852	\$592.95 Agreed and allowed.		
WANG MING JEN	3181	\$2,480.14 Agreed and allowed.		
WANG MING WEI	6253	\$98.26 Agreed and allowed.		
WANG PEI YAN	6238	\$49.31 Agreed and allowed.		
WANG QI ZONG	262	\$3,471.45 Agreed and allowed.		
WANG QIANG	919	\$439.03 Agreed and allowed.		
WANG RANG	1631	\$975.62 Agreed and allowed.		
WANG RUI QING	6030	\$49.00 Agreed and allowed.		
WANG RUI XIA	4536	\$1,578.69 Agreed and allowed.		
WANG SHENG LI	938	\$49.33 Agreed and allowed.		
WANG TONG	6014	\$3,722.52 Agreed and allowed.		
WANG WEIXING	1003	\$2,976.26 Agreed and allowed.		
WANG WEN MIAN	799	\$6,963.61 Agreed and allowed.		
WANG XIANG ZHEN	407	\$492.74 Agreed and allowed.		
WANG XIANG LU	996	\$573.17 Agreed and allowed.		
WANG XIANG LU	5260	\$573.17 Agreed and allowed.		
WANG XIAO DONG	3901	\$806.79 Agreed and allowed.		
WANG XIAO FEI	3887	\$1,167.31 Agreed and allowed.		
WANG XIAO HAN	3881	\$49.30 Agreed and allowed.		
WANG XIAO ZHI	3667	\$1,028.88 Agreed and allowed.		
WANG YA PING	1634	\$1,730.90 Agreed and allowed.		
WANG YA RONG	607	\$406.58 Agreed and allowed.		
WANG YAN	380	\$49.07 Agreed and allowed.		
WANG YAO	276	\$6,445.96 Agreed and allowed.		
WANG YAO	6023	\$2,596.90 Agreed and allowed.		
WANG YAOLIN	4863	\$49.85 Agreed and allowed.		
WANG YI	5484	\$887.02 Agreed and allowed.		
WANG YING	577	\$367.01 Agreed and allowed.		
WANG YING HUI	3859	\$580.00 Agreed and allowed.		
WANG YONG	4858	\$5,980.47 Agreed and allowed.		
WANG YONG DING	4577	\$8,179.38 Agreed and allowed.		
WANG YONGFENG	5101	\$1,283.03 Agreed and allowed.		
WANG YU	9647	\$101.20 Agreed and allowed.		
WANG YU HUA	3920	\$280.00 Agreed and allowed.		
WANG ZE HAN	1503	\$95.50 Agreed and allowed.		
WANG ZHOUHANG	6191	\$1,044.79 Agreed and allowed.		
WANG ZUO WEI	3912	\$475.00 Agreed and allowed.		
WEI GUO ZHAO	242	\$1,190.40 Agreed and allowed.		
WEI JIE	2079	\$5,326.06 Agreed and allowed.		
WEI KAI	4227	\$1,531.44 Agreed and allowed.		

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Allowed RCM FX/Unsecured Claims with Respect to Convenience Class
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Name	Claim Number	Allowed Claim: "Resulting RCM FX/Unsecured Claim"	Treatment	Previous Exhibit, If Modified
WEI LIU	567	\$1,196.87 Agreed and allowed.		
WEI XIN DING	5289	\$967.54 Agreed and allowed.		
WEI XIU BIN	3067	\$1,813.15 Agreed and allowed.		
WEN SHANG SHI	4595	\$591.70 Agreed and allowed.		
WEN XIU YIN	4854	\$99.40 Agreed and allowed.		
WENG XILE	3078	\$668.48 Agreed and allowed.		
WFT INVESTMENTS LLC	157	\$5,249.31 Agreed and allowed.		
WILLY HAMRE	6815	\$9,420.70 Agreed and allowed.		
WLSKE INVESTMENTS LLC	184	\$4,359.99 Agreed and allowed.		
WONG LEE CHAN	346	\$1,845.43 Agreed and allowed.		
WU DI AN	265	\$45.78 Agreed and allowed.		
WU FENG LAN	3072	\$96.34 Agreed and allowed.		
WU GUO HUA	4593	\$999.74 Agreed and allowed.		
WU HAO	2450	\$999.84 Agreed and allowed.		
WU HAO	2451	\$993.70 Agreed and allowed.		
WU JIN YU	2792	\$4,731.00 Agreed and allowed.		
WU JLAYI	2147	\$985.00 Agreed and allowed.		
WU QING	361	\$1,602.56 Agreed and allowed.		
WU SHI GAO	4591	\$45.95 Agreed and allowed.		
WU TIE SHENG	633	\$682.00 Agreed and allowed.		
WU WU YANG	3044	\$993.30 Agreed and allowed.		
WU XIA JUN	746	\$1,056.43 Agreed and allowed.		
WU XIAO YANG	4566	\$227.08 Agreed and allowed.		
WU XIAO YUE	770	\$49.50 Agreed and allowed.		
WU YI KUN	389	\$6,838.32 Agreed and allowed.		
WU YING	558	\$391.05 Agreed and allowed.		
WUU WEN LOONG EDMUND	517	\$154.00 Agreed and allowed.		
XI HUI HONG	6547	\$1,264.19 Agreed and allowed.		
Xi Hui Ping	6545	\$98.20 Agreed and allowed.		
Xi Wei Qin	6546	\$99.36 Agreed and allowed.		
XIA WEI	4875	\$99.64 Agreed and allowed.		
XIAN WEN ZENG	485	\$510.00 Agreed and allowed.		
XIANG CHANG QING	6029	\$303.76 Agreed and allowed.		
XIAO BO	4568	\$202.44 Agreed and allowed.		
XIAO FEI WANG	791	\$1,167.31 Agreed and allowed.		
XIAO MIN ZHANG	2734	\$8,736.79 Agreed and allowed.		
XIAO WENGIN	1671	\$1,112.86 Agreed and allowed.		
XIE DAO ZHOU	4599	\$1,142.07 Agreed and allowed.		
XIE JIAN WEN	505	\$1,824.90 Agreed and allowed.		
XIE JIN LIN	754	\$587.27 Agreed and allowed.		
XIE WEI CHENG	4574	\$116.97 Agreed and allowed.		
XIN YE	570	\$2,240.80 Agreed and allowed.		
XING qin	6622	\$587.73 Agreed and allowed.		
XINGANG MAO	5730	\$1,669.39 Agreed and allowed.		
XIONG XIAO GANG	3934	\$1,691.43 Agreed and allowed.		

In re: Refco Capital Markets, LTD.
Case No. 05-60018

B2
Allowed RCM FX/Unsecured Claims with Respect to Convenience Class
(For Purposes of Third Interim Distribution - May 18, 2007)

Name	Claim Number	Allowed Claim: "Resulting RCM FX/Unsecured Claim"	Treatment	Previous Exhibit, If Modified
Xu Bei	4726	\$9,030.81 Agreed and allowed.		
XU CU YIN	370	\$623.51 Agreed and allowed.		
XU DAN	320	\$1,795.68 Agreed and allowed.		
Xu Dong	6548	\$4,956.66 Agreed and allowed.		
XU JIAN JIANG	2083	\$986.67 Agreed and allowed.		
XU JIE HUA	624	\$4,638.33 Agreed and allowed.		
XU SHENG	5429	\$334.00 Agreed and allowed.		
XU SHENG HU	1633	\$484.41 Agreed and allowed.		
XU XIAO LAN	3906	\$987.19 Agreed and allowed.		
XU XIAO LAN	3911	\$229.18 Agreed and allowed.		
XU YAN LIANG	1653	\$490.73 Agreed and allowed.		
XU YU	3850	\$1,207.25 Agreed and allowed.		
XU YUN	466	\$1,033.13 Agreed and allowed.		
XU ZHEYUN	233	\$6,589.83 Agreed and allowed.		
XU ZHI HONG	416	\$315.25 Agreed and allowed.		
XUE FENG WU	5699	\$484.41 Agreed and allowed.		
XUE JIA JIA	3905	\$8,405.48 Agreed and allowed.		
XUE LI XING	329	\$430.72 Agreed and allowed.		
XUE ZHEN XUN	509	\$152.48 Agreed and allowed.		
XUN GUANG TAO	6466	\$1,603.59 Agreed and allowed.		
YAM, MAN-CHING	3350	\$6,939.43 Agreed and allowed.		
YAN CHU	5290	\$684.16 Agreed and allowed.		
YAN DONG GEORGE GUO	5731	\$4,405.73 Agreed and allowed.		
YAN HE YING	467	\$8,664.80 Agreed and allowed.		
YAN JI QING	2411	\$3,300.30 Agreed and allowed.		
YAN MING	563	\$3,685.91 Agreed and allowed.		
YAN MING	580	\$395.02 Agreed and allowed.		
YAN MING LANG	4305	\$8,526.68 Agreed and allowed.		
YAN SHENG LIANG	381	\$145.20 Agreed and allowed.		
YAN WEI	655	\$1,041.12 Agreed and allowed.		
YANG CHA	4587	\$1,998.50 Agreed and allowed.		
YANG DE FENG	3437	\$199.33 Agreed and allowed.		
YANG HAI ZHOU	340	\$627.82 Agreed and allowed.		
YANG HONG	357	\$650.25 Agreed and allowed.		
Yang Jing Wei	9755	\$3,728.44 Agreed and allowed.		
YANG JUN	289	\$348.81 Agreed and allowed.		
YANG KE	9634	\$185.16 Agreed and allowed.		
YANG LI ZHEN	1636	\$499.85 Agreed and allowed.		
YANG LIANG	5146	\$2,238.63 Agreed and allowed.		
YANG MING YING	6233	\$8,801.16 Agreed and allowed.		
YANG MOU MING	940	\$8,352.74 Agreed and allowed.		
YANG SUI	515	\$2,003.62 Agreed and allowed.		
YANG TA HO	5205	\$198.70 Agreed and allowed.		
YANG TAO	7365	\$960.03 Agreed and allowed.		
YANG XIAO HONG	689	\$1,567.44 Agreed and allowed.		

In re: Refco Capital Markets, LTD.
Case No. 05-60018

B2
Allowed RCM FX/Unsecured Claims with Respect to Convenience Class
(For Purposes of Third Interim Distribution - May 18, 2007)

Name	Claim Number	Allowed Claim: "Resulting RCM FX/Unsecured Claim"	Treatment	Previous Exhibit, If Modified
YANG YA LONG	1637	\$491.00 Agreed and allowed.		
YANG YI XIA	3857	\$518.87 Agreed and allowed.		
YANG YIN PING	939	\$199.82 Agreed and allowed.		
YANG YONG	967	\$49.82 Agreed and allowed.		
YANG YU JING	6034	\$48.02 Agreed and allowed.		
YANG YU XIANG	3454	\$313.49 Agreed and allowed.		
YANG YU XIANG	3455	\$421.35 Agreed and allowed.		
YANG YUNG KUEI	3035	\$2,603.30 Agreed and allowed.		
YAO HUAN FENG	326	\$999.46 Agreed and allowed.		
YAO JIN FENG	3033	\$494.98 Agreed and allowed.		
YAO XIANNAN	773	\$49.85 Agreed and allowed.		
YAO XUE YUAN	6248	\$774.27 Agreed and allowed.		
YAO ZHI TU	2536	\$1,182.50 Agreed and allowed.		
YAO ZONG DE	4594	\$49.94 Agreed and allowed.		
YE HAI	2546	\$396.55 Agreed and allowed.		
YE JIN CUN	4571	\$1,417.50 Agreed and allowed.		
YE PING	7318	\$3,094.33 Agreed and allowed.		
YE SHENG	4606	\$99.84 Agreed and allowed.		
YE WAN QING	665	\$995.30 Agreed and allowed.		
YE XIN	6237	\$2,240.80 Agreed and allowed.		
YE XIN FANG	4570	\$5,374.66 Agreed and allowed.		
YE XIN MING	4616	\$99.04 Agreed and allowed.		
YE YONG LI	5208	\$1,041.81 Agreed and allowed.		
YE YONG QING	4580	\$4,730.12 Agreed and allowed.		
YE ZHENG JING	7316	\$2,880.00 Agreed and allowed.		
YEN YU HSIEN	2796	\$5,202.75 Agreed and allowed.		
YI MING	1504	\$496.69 Agreed and allowed.		
YI-LI HUANG & SHU-CHEN HO	1327	\$2,915.39 Agreed and allowed.		
Yin Bo	5734	\$1,007.08 Agreed and allowed.		
YIN HONG DA	6019	\$403.56 Agreed and allowed.		
YIN HUA PIAO	5287	\$1,400.42 Agreed and allowed.		
YIN JIAN GUO	1643	\$4,000.00 Agreed and allowed.		
YING WU ZHONG	9622	\$5,641.83 Agreed and allowed.		
YING ZHU ZHENG	4700	\$7,600.20 Agreed and allowed.		
YINHUA HOU	384	\$974.28 Agreed and allowed.		
YONG JUN HE YANG QING	593	\$516.76 Agreed and allowed.		
YONGTAO WU	6313	\$1,488.99 Agreed and allowed.		
YONGTAO WU	6314	\$10,000.00 Agreed and allowed.		
YOU CHENG DENG	3740	\$156.55 Agreed and allowed.		
YOU JIN YUAN	3910	\$700.55 Agreed and allowed.		
YOU JU GUI	1650	\$3,175.40 Agreed and allowed.		
YOU LI MIN	4589	\$443.27 Agreed and allowed.		
YOU ZHI LIE	7319	\$967.28 Agreed and allowed.		
YU DONG TING	290	\$199.61 Agreed and allowed.		
YU FENG	8612	\$1,094.74 Agreed and allowed.		

In re: Refco Capital Markets, L.T.D.
Case No. 05-60018

B2
Allowed RCM FX/Unsecured Claims with Respect to Convenience Class
(For Purposes of Third Interim Distribution - May 18, 2007)

Name	Claim Number	Allowed Claim: "Resulting RCM FX/Unsecured Claim"	Treatment	Previous Exhibit, If Modified
YU GUANG ZHAO	2235	\$432.93 Agreed and allowed.		
YU GUO QING	6830	\$826.22 Agreed and allowed.		
YU HAI LONG	1011	\$99.00 Agreed and allowed.		
YU HUA HUANG	1738	\$6,095.13 Agreed and allowed.		
YU JUN	2063	\$705.00 Agreed and allowed.		
YU RONG ZHONG	250	\$496.49 Agreed and allowed.		
YU SUN	3073	\$171.81 Agreed and allowed.		
YU WANG	1236	\$5,872.53 Agreed and allowed.		
YU XIAO CHUAN	393	\$49.30 Agreed and allowed.		
YU XIAO CHUAN	395	\$486.78 Agreed and allowed.		
YU, JUI-CHU	8855	\$3,400.22 Agreed and allowed.		
YUANHUI LI	663	\$10,000.00 Agreed and allowed.		
YUE GUI LI	837	\$49.86 Agreed and allowed.		
YUN LI	2444	\$892.14 Agreed and allowed.		
ZENG BAI CHUN	6937	\$1,677.00 Agreed and allowed.		
ZENG BU GUANG	4592	\$10,000.00 Agreed and allowed.		
ZENG GUANG TONG	3894	\$3,475.90 Agreed and allowed.		
ZENG TI JIONG	4613	\$100.73 Agreed and allowed.		
ZHA TONG LIN	807	\$4,679.58 Agreed and allowed.		
Zhang Bing He	6070	\$1,646.74 Agreed and allowed.		
ZHANG BO	1821	\$2,000.00 Agreed and allowed.		
ZHANG CHAO	3854	\$147.35 Agreed and allowed.		
ZHANG CHAOLIN	4853	\$5,029.33 Agreed and allowed.		
ZHANG CHENG	4565	\$999.63 Agreed and allowed.		
ZHANG CHUNMING	3851	\$421.65 Agreed and allowed.		
ZHANG DE LONG	3038	\$725.38 Agreed and allowed.		
ZHANG HENG HUA	3926	\$48.12 Agreed and allowed.		
ZHANG JIAN MIN	392	\$147.50 Agreed and allowed.		
ZHANG JING WEN	3070	\$610.40 Agreed and allowed.		
ZHANG JUN	3908	\$2,047.89 Agreed and allowed.		
ZHANG JUN	9808	\$2,467.58 Agreed and allowed.		
ZHANG KE PAN	3915	\$354.03 Agreed and allowed.		
ZHANG LEI	990	\$98.00 Agreed and allowed.		
ZHANG LEI	3863	\$1,100.78 Agreed and allowed.		
ZHANG LEI	3872	\$2,340.80 Agreed and allowed.		
ZHANG LI LI	2757	\$1,000.00 Agreed and allowed.		
ZHANG LIE	349	\$4,453.20 Agreed and allowed.		
ZHANG LIKAI	305	\$948.26 Agreed and allowed.		
ZHANG MING LIANG	4851	\$348.80 Agreed and allowed.		
ZHANG PEI JUN	2384	\$1,813.17 Agreed and allowed.		
ZHANG PING	4774	\$2,962.59 Agreed and allowed.		
ZHANG QI	987	\$98.00 Agreed and allowed.		
ZHANG QING RONG	4872	\$1,908.91 Agreed and allowed.		
ZHANG RONG XIU	5266	\$4,972.32 Agreed and allowed.		
ZHANG SHU E	1630	\$49.96 Agreed and allowed.		

In re: Refco Capital Markets, LTD.
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B2
Allowed RCM FX/Unsecured Claims with Respect to Convenience Class
(For Purposes of Third Interim Distribution - May 18, 2007)

Name	Claim Number	Allowed Claim: "Resulting RCM FX/Unsecured Claim"	Treatment	Previous Exhibit, If Modified
ZHANG TAO	12469	\$138.34 Agreed and allowed.		
ZHANG WEI	2139	\$494.38 Agreed and allowed.		
ZHANG WEI	2274	\$2,226.87 Agreed and allowed.		
ZHANG WEI	2281	\$398.22 Agreed and allowed.		
ZHANG WEI	3913	\$494.38 Agreed and allowed.		
ZHANG WEN JUN	4202	\$7,815.69 Agreed and allowed.		
ZHANG WEN QIANG	334	\$1,995.00 Agreed and allowed.		
ZHANG XIN BING	385	\$674.51 Agreed and allowed.		
ZHANG XIU JUAN	2019	\$500.00 Agreed and allowed.		
ZHANG XIU LI	3281	\$117.00 Agreed and allowed.		
ZHANG YA QIN	3869	\$1,827.24 Agreed and allowed.		
ZHANG YI	559	\$207.16 Agreed and allowed.		
ZHANG YI	805	\$3,795.78 Agreed and allowed.		
ZHANG YI MIN	3855	\$49.53 Agreed and allowed.		
ZHANG YONG TAO	764	\$100.00 Agreed and allowed.		
ZHANG YOU WEI	928	\$773.68 Agreed and allowed.		
ZHANG YOU WEI	929	\$1,547.20 Agreed and allowed.		
ZHANG YUAN	426	\$442.85 Agreed and allowed.		
Zhang Yue Hua	3891	\$2,184.97 Agreed and allowed.		
Zhang Zhe Ning	5275	\$927.52 Agreed and allowed.		
Zhang Zhe Ning	5276	\$0.00 Agreed and allowed.		
ZHANG ZHIHONG	3214	\$398.71 Agreed and allowed.		
ZHAO BAOTONG	6190	\$1,608.83 Agreed and allowed.		
ZHAO CAI PING	4590	\$479.11 Agreed and allowed.		
ZHAO GANG	1619	\$1,471.33 Agreed and allowed.		
ZHAO GUI YUN	820	\$433.37 Agreed and allowed.		
ZHAO HUI LU	5682	\$913.29 Agreed and allowed.		
ZHAO HUI LU	5683	\$7,941.56 Agreed and allowed.		
ZHAO JUN PING	382	\$345.51 Agreed and allowed.		
ZHAO MIAO	6022	\$3,603.87 Agreed and allowed.		
ZHAO QIAN	4886	\$527.62 Agreed and allowed.		
ZHAO QIANG	2061	\$149.29 Agreed and allowed.		
ZHAO TING LE	6016	\$2,001.76 Agreed and allowed.		
ZHAO WEI	379	\$492.03 Agreed and allowed.		
ZHAO XI YAN	3060	\$136.39 Agreed and allowed.		
ZHAO YI	9052	\$49.28 Agreed and allowed.		
ZHAO YONG	4856	\$4,256.33 Agreed and allowed.		
ZHEN GUANG TONG	4604	\$1,794.84 Agreed and allowed.		
ZHEN PING JIN	316	\$209.41 Agreed and allowed.		
ZHENG CHENG WEI	3053	\$245.27 Agreed and allowed.		
ZHENG FANG	4865	\$320.88 Agreed and allowed.		
ZHENG FENG	944	\$9,101.65 Agreed and allowed.		
Zheng Fengwei	6414	\$303.42 Agreed and allowed.		
ZHENG HUA WEI	3061	\$49.81 Agreed and allowed.		
ZHENG MIAO	5684	\$3,187.97 Agreed and allowed.		

In re: Refco Capital Markets, LTD.
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B2
Allowed RCM FX/Unsecured Claims with Respect to Convenience Class
(For Purposes of Third Interim Distribution - May 18, 2007)

Name	Claim Number	Allowed Claim: "Resulting RCM FX/Unsecured Claim"	Treatment	Previous Exhibit, If Modified
ZHENG QI SONG	3064	\$50.42 Agreed and allowed.		
ZHENG WEN HUA	1225	\$812.21 Agreed and allowed.		
ZHENG XIU ZHEN	6033	\$167.07 Agreed and allowed.		
ZHENG YUAN CHENG	4605	\$1,999.57 Agreed and allowed.		
ZHENG YUE YUN	4585	\$95.11 Agreed and allowed.		
ZHENG ZHI BIN	5152	\$1,465.35 Agreed and allowed.		
ZHENG ZHI GANG	3871	\$912.87 Agreed and allowed.		
ZHENG ZHONG	556	\$9,695.31 Agreed and allowed.		
ZHENG ZHONG	557	\$4,677.41 Agreed and allowed.		
ZHENG ZHONG	4646	\$4,999.26 Agreed and allowed.		
ZHI HAO	4821	\$2,170.00 Agreed and allowed.		
ZHI WEI WANG	4804	\$471.26 Agreed and allowed.		
ZHONG SHENG LIU	6234	\$1,435.14 Agreed and allowed.		
ZHONG SHENG MING	543	\$49.40 Agreed and allowed.		
ZHOU AI QING	1649	\$3,846.32 Agreed and allowed.		
ZHOU DONG CHENG	9093	\$4,340.36 Agreed and allowed.		
ZHOU DONG HONG	3666	\$171.01 Agreed and allowed.		
ZHOU HAI ZHONG	6037	\$49.50 Agreed and allowed.		
ZHOU HUA LI	5288	\$99.43 Agreed and allowed.		
ZHOU JIAN	328	\$96.05 Agreed and allowed.		
ZHOU JING	889	\$3,891.01 Agreed and allowed.		
ZHOU JING WEN	819	\$532.94 Agreed and allowed.		
ZHOU LI QUAN	1241	\$509.79 Agreed and allowed.		
ZHOU LI QUAN	1242	\$58.53 Agreed and allowed.		
ZHOU LIANG GAO	12906	\$457.83 Agreed and allowed.		
ZHOU MING	475	\$49.42 Agreed and allowed.		
ZHOU PING	4887	\$305.28 Agreed and allowed.		
Zhou Qi Cheng	6239	\$2,792.54 Agreed and allowed.		
ZHOU SHI LIN	6616	\$272.77 Agreed and allowed.		
ZHOU WEN LI	4344	\$675.20 Agreed and allowed.		
ZHOU WEN YI	435	\$420.94 Agreed and allowed.		
ZHOU XIN	400	\$1,481.92 Agreed and allowed.		
ZHOU YONG JUN	3925	\$2,021.20 Agreed and allowed.		
Zhou You	6242	\$757.49 Agreed and allowed.		
ZHOU YUN	445	\$726.84 Agreed and allowed.		
ZHU AI PING	3040	\$98.14 Agreed and allowed.		
ZHU DAN	2990	\$2,379.79 Agreed and allowed.		
ZHU FENG PING	6939	\$1,830.50 Agreed and allowed.		
ZHU GUANG RONG	498	\$200.26 Agreed and allowed.		
ZHU HAI PING	4869	\$2,229.42 Agreed and allowed.		
ZHU HUI MING	4127	\$604.95 Agreed and allowed.		
ZHU MIAO YING	1773	\$9,125.15 Agreed and allowed.		
ZHU TONG	2873	\$8,959.90 Agreed and allowed.		
ZHU WEIDONG	3605	\$744.78 Agreed and allowed.		
ZHU WEN JING	4905	\$1,017.16 Agreed and allowed.		

In re: Refco Capital Markets, LTD.
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B2
Allowed RCM FX/Unsecured Claims with Respect to Convenience Class
(For Purposes of Third Interim Distribution - May 18, 2007)

Name	Claim Number	Allowed Claim: "Resulting RCM FX/Unsecured Claim"	Treatment	Previous Exhibit, If Modified
ZHU XU DONG	1036	\$251.24 Agreed and allowed.		
ZHU XUE HONG	872	\$128.19 Agreed and allowed.		
ZHU YUN FANG	428	\$1,000.00 Agreed and allowed.		
ZHU ZHENG XIN	2670	\$1,001.42 Agreed and allowed.		
ZHU ZHI QIN	913	\$49.37 Agreed and allowed.		
ZHUANG PIN	3900	\$99.09 Agreed and allowed.		
ZONG FENG KE	2527	\$5,349.73 Agreed and allowed.		
ZOU PENG	6249	\$214.43 Agreed and allowed.		
ZUJIAN WANG	496	\$2,019.73 Agreed and allowed.		
ZUJIAN WANG & HE JIANG	495	\$49.75 Agreed and allowed.		
SUBTOTAL:		<u>\$1,941,985.38</u>		
GRAND TOTAL:		<u>\$1,979,066.73</u>		

In re: Refco Capital Markets, LTD.
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C1
Related Claims
(For Purposes of Third Interim Distribution - May 18, 2007)

Name	Claim Number	Filed Claim Total	Primary Claim	Treatment	Previous Exhibit, If Modified
IN ACCORDANCE WITH TREATMENT PREVIOUSLY ORDERED					
ACUROB INVESTMENT AG	11861	\$0.00		13666 Classify as Class 8 Related Claim against RCM	
ALFREDO SKINNER-KLEE AND ALEXANDRA(SEE NOTES)	12717	\$0.00		12716 Classify as Class 8 Related Claim against RCM	
ALMIRON FINANCE CORP AFC ALMIRON	12146	\$0.00		12147 Classify as Class 8 Related Claim against RCM	
ALTERNATIVE INVESTMENTS FUND LTD	9197	\$0.00		9199 Classify as Class 8 Related Claim against RCM	
ALTIMA CAPITAL MANAGEMENT INC	13880	\$0.00		13881 Classify as Class 8 Related Claim against RCM	
ARBAT EQUITY ARBITRAGE FUND LIMITED	11613	\$19,421,841.00		11615 Classify as Class 8 Related Claim against RCM	
ARCADIA HILL INC	8435	\$0.00		8436 Classify as Class 8 Related Claim against RCM	
BAC INTERNATIONAL BANK INC	11367	\$0.00		11369 Classify as Class 8 Related Claim against RCM	
BALLERY HOLDINGS LTD	12713	\$0.00		12712 Classify as Class 8 Related Claim against RCM	
BANCO DE AMERICA CENTRAL S A	11370	\$0.00		11372 Classify as Class 8 Related Claim against RCM	
BANCO DE HIPOTECARIO DE INVERSION(SEE NOTES)	11373	\$0.00		11284 Classify as Class 8 Related Claim against RCM	
BANCO REFORMADOR SA	13001	\$0.00		13000 Classify as Class 8 Related Claim against RCM	
BANCO UNO SA-EL SALVADOR	13009	\$0.00		13008 Classify as Class 8 Related Claim against RCM	
BANCO UNO SA-NICARAGUA	13005	\$0.00		13004 Classify as Class 8 Related Claim against RCM	
BANCO UNO SA-PANAMA	13007	\$0.00		13006 Classify as Class 8 Related Claim against RCM	
BANESCO HOLDING CA (SEE NOTES)	10532	\$0.00		10125 Classify as Class 8 Related Claim against RCM	
BILSTON INTERNATIONAL INC	12711	\$0.00		12710 Classify as Class 8 Related Claim against RCM	
BRADLEY C REIFLER	12232	\$0.00		14124 Classify as Class 8 Related Claim against RCM	
CAPITAL MANAGEMENT SELECT FUND LTD	9889	\$116,271,904.69		9888 Classify as Class 8 Related Claim against RCM	
CARLOS ALBERTO NAGEL MARKOVIC	10672	\$0.00		10671 Classify as Class 8 Related Claim against RCM	
CHRISTIAN KLOSE PIETERS AND (SEE NOTES)	12709	\$0.00		12708 Classify as Class 8 Related Claim against RCM	
CLAU CORPORATION OVERSEAS LTD	12118	\$0.00		12117 Classify as Class 8 Related Claim against RCM	
CREATIVE FINANCE LIMITED	10139	\$0.00		10136 Classify as Class 8 Related Claim against RCM	
DEPOSITORY INC	11618	\$69,877.93		11616 Classify as Class 8 Related Claim against RCM	
DERSDEN DEVELOPMENT INC	10718	\$0.00		10719 Classify as Class 8 Related Claim against RCM	
DOVER COMMODITIES CORPORATION	9226	\$0.00		9227 Classify as Class 8 Related Claim against RCM	
DUFIL INVESTMENT S A	10280	\$0.00		10279 Classify as Class 8 Related Claim against RCM	
ERNESTO RUIZ SINIBALDI	12715	\$0.00		12714 Classify as Class 8 Related Claim against RCM	
FONDO COMUN CASA DE BOLSA CA	10644	\$0.00		10643 Classify as Class 8 Related Claim against RCM	
GARDEN RING FUND LIMITED	11614	\$9,991,727.09		11611 Classify as Class 8 Related Claim against RCM	
GLOBAL MANAGEMENT WORLDWIDE LIMITED	11609	\$35,264,313.00		11608 Classify as Class 8 Related Claim against RCM	
GLOBAL PARTNERS EMERGING MARKETS SA	8347	\$0.00		8349 Classify as Class 8 Related Claim against RCM	
GOREY FINANCE INC	8499	\$0.00		8498 Classify as Class 8 Related Claim against RCM	
GRUPO INTERBOLSA SA	10192	\$0.00		10193 Classify as Class 8 Related Claim against RCM	
GTC BANK INC	13275	\$12,339,131.33		13277 Classify as Class 8 Related Claim against RCM	
IDC FINANCIAL SA	12721	\$0.00		12720 Classify as Class 8 Related Claim against RCM	
INS BANCREDITO VALORES PUESTO DE BOLSA SA	13879	\$0.00		5045 Classify as Class 8 Related Claim against RCM	
INTER FINANCIAL SERVICES LTD	11228	\$154,818,649.00		11229 Classify as Class 8 Related Claim against RCM	

In re: Refco Capital Markets, LTD.
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C1
Related Claims
(For Purposes of Third Interim Distribution - May 18, 2007)

Name	Claim Number	Filed Claim Total	Primary Claim	Treatment	Previous Exhibit, If Modified
INVERSIONES Y VALORES UNION SA	9142	\$0.00	9141	Classify as Class 8 Related Claim against RCM	
INVEDEX CAPITAL LTD	9254	\$0.00	9255	Classify as Class 8 Related Claim against RCM	
INVESTMENT & DEVELOPMENT FINANCE CORP	12723	\$0.00	12722	Classify as Class 8 Related Claim against RCM	
JAVIER LOPEZ / JULIET JURADO	10560	\$0.00	10559	Classify as Class 8 Related Claim against RCM	
KEYWAY INVESTMENTS LTD	12175	\$0.00	12716	Classify as Class 8 Related Claim against RCM	
LA PRIMERA CASA DE BOLSA C A (SEE NOTES)	8404	\$0.00	8405	Classify as Class 8 Related Claim against RCM	
LATIN AMERICA CONSULTING LTD	10252	\$0.00	10251	Classify as Class 8 Related Claim against RCM	
LEBO CAPITAL MANAGEMENT LLC	12287	\$0.00	12289	Classify as Class 8 Related Claim against RCM	
MARKWOOD INVESTMENTS LTD	12259	\$0.00	12260	Classify as Class 8 Related Claim against RCM	
MIGUEL SAUMA	11166	\$0.00	11167	Classify as Class 8 Related Claim against RCM	
MISTYRISE INTERNATIONAL	10588	\$0.00	12205	Classify as Class 8 Related Claim against RCM	
MULTI CREDIT BANK INC	8463	\$0.00	12290	Classify as Class 8 Related Claim against RCM	
MULTIPICAS CASA DE BOLSA	10729	\$0.00	10730	Classify as Class 8 Related Claim against RCM	
NBK INVESTMENT LTD	10220	\$0.00	10221	Classify as Class 8 Related Claim against RCM	
NEWCASTLE BUSINESS HOLDING INC	11621	\$5,328,480.26	11619	Classify as Class 8 Related Claim against RCM	
OSLO INTERNATIONAL SA	12719	\$0.00	12718	Classify as Class 8 Related Claim against RCM	
PATON HOLDINGS LTD	12792	\$0.00	12788	Classify as Class 8 Related Claim against RCM	
PLAINTIFF CLASS IN (SEE NOTES)	10334	\$2,000,000,000.00		Classify as Class 8 Related Claim against RCM	
PREMIER BANK INTERNATIONAL N V	11285	\$243,696,260.52	11287	Classify as Class 8 Related Claim against RCM	
RB SECURITIES LIMITED	11381	\$63,541,275.00	14251	Classify as Class 8 Related Claim against RCM	
RUSSIA GROWTH FUND, LTD	11438	\$3,000,000.00	11440	Classify as Class 8 Related Claim against RCM	
RUSSIAN INVESTORS SECURITIES	11607	\$9,920,505.00	12342	Classify as Class 8 Related Claim against RCM	
SAEED ABDULRAHMAN ALQANTANI	1414	\$5,864,557.97	13992	Classify as Class 8 Related Claim against RCM	
SERVICIOS GENERALES BURSATILES SA DE CV	13907	\$575,717.18	11086	Classify as Class 8 Related Claim against RCM	
TOTAL BANK CURACAO N V	10248	\$0.00	10249	Classify as Class 8 Related Claim against RCM	
TRANSCOM BANK (BARBADOS) LTD	13003	\$0.00	13002	Classify as Class 8 Related Claim against RCM	
TRANS-EUROPA TRANSLATIONS NETWORK LTD	8471	\$0.00	8474	Classify as Class 8 Related Claim against RCM	
TWOKAY HOLDING INC	10634	\$0.00	10617	Classify as Class 8 Related Claim against RCM	
UNION HOLDING COMPANY INC	10531	\$0.00	14123	Classify as Class 8 Related Claim against RCM	
VICTOR MANUEL HOYOS	13913	\$0.00	13882	Classify as Class 8 Related Claim against RCM	
VR ARGENTINA RECOVERY FUND LTD	12793	\$0.00	12789	Classify as Class 8 Related Claim against RCM	
VR CAPITAL GROUP LTD	12794	\$0.00	12790	Classify as Class 8 Related Claim against RCM	
VR GLOBAL PARTNERS LP	12795	\$0.00	12791	Classify as Class 8 Related Claim against RCM	
WISDOM GLOBAL INVESTMENTS	12203	\$0.00	12204	Classify as Class 8 Related Claim against RCM	
GRAND TOTAL:		\$2,680,104,239.97			

In re: Refco Capital Markets, LTD.
Case No. 05-60018C2
Claims Subject to Prior Books and Records Objections
(For Purposes of Third Interim Distribution - May 18, 2007)

Name	Claim Number	Filed Claim Total	Proposed Remaining Claim Total	Omnibus Objection	Treatment	Previous Exhibit, If Modified
SUPPLEMENTAL CLAIMS ADDED FOR PURPOSES OF THIRD INTERIM DISTRIBUTION						
DONG AI JIN	934	\$1,635.27	\$0.00	RCM Omnibus Books & Records Objection	Classify and treat as set forth in previously filed objection	E1
HAO KE AI	14443	\$5,120.35	\$0.00	RCM Omnibus Books & Records Objection	Classify and treat as set forth in previously filed objection	E1
HE XUAN	4123	\$760.93	\$0.00	RCM Omnibus Books & Records Objection	Classify and treat as set forth in previously filed objection	E1
HSU JIA LING	6312	\$10,000.00	\$0.00	RCM Omnibus Books & Records Objection	Classify and treat as set forth in previously filed objection	E1
JAMES B ROGERS JR	9384	\$0.00	\$0.00	RCM Omnibus Books & Records Objection	Classify and treat as set forth in previously filed objection	E1
JEFFREY CONYERS	5620	\$18,000.00	\$0.00	RCM Omnibus Books & Records Objection	Classify and treat as set forth in previously filed objection	E1
K WUNG-HONG HO	3077	\$48,033.82	\$0.00	RCM Omnibus Books & Records Objection	Classify and treat as set forth in previously filed objection	E1
LI YONG PENG	6500	\$4,115.44	\$0.00	RCM Omnibus Books & Records Objection	Classify and treat as set forth in previously filed objection	E1
MA JUN	47	\$6,627.14	\$0.00	RCM Omnibus Books & Records Objection	Classify and treat as set forth in previously filed objection	E1
MA JUN	48	\$1,694.66	\$0.00	RCM Omnibus Books & Records Objection	Classify and treat as set forth in previously filed objection	E1
NKB INVESTMENT LTD	11366	\$0.00	\$0.00	RCM Omnibus Books & Records Objection	Classify and treat as set forth in previously filed objection	E1
PCMG TRADING PARTNERS VI LP	5944	\$20,058.18	\$0.00	RCM Omnibus Books & Records Objection	Classify and treat as set forth in previously filed objection	E1
RONALD L O'KELLEY	12036	\$0.00	\$0.00	RCM Omnibus Books & Records Objection	Classify and treat as set forth in previously filed objection	E1
SCOTT A SCHÖEN	12005	\$0.00	\$0.00	RCM Omnibus Books & Records Objection	Classify and treat as set forth in previously filed objection	E1
SCOTT L JAECKEL	12004	\$0.00	\$0.00	RCM Omnibus Books & Records Objection	Classify and treat as set forth in previously filed objection	E1
THOMAS H LEE	11581	\$0.00	\$0.00	RCM Omnibus Books & Records Objection	Classify and treat as set forth in previously filed objection	E1
VIPASA INTERNATIONAL INVESTMENTS CORP	10134	\$0.00	\$0.00	RCM Omnibus Books & Records Objection	Classify and treat as set forth in previously filed objection	E1
WALTER THOMAS PRICE	10473	\$0.00	\$0.00	RCM Omnibus Books & Records Objection	Classify and treat as set forth in previously filed objection	E1
WANG JUN	1632	\$25,293.23	\$0.00	RCM Omnibus Books & Records Objection	Classify and treat as set forth in previously filed objection	E1
YU CHUN LIN	6959	\$62,878.87	\$0.00	RCM Omnibus Books & Records Objection	Classify and treat as set forth in previously filed objection	E1
YU CHUN LIN	6960	\$80.00	\$0.00	RCM Omnibus Books & Records Objection	Classify and treat as set forth in previously filed objection	E1
ZHANG WEI	57	\$289.08	\$0.00	RCM Omnibus Books & Records Objection	Classify and treat as set forth in previously filed objection	E1
ZHANG WEI	58	\$2,295.18	\$0.00	RCM Omnibus Books & Records Objection	Classify and treat as set forth in previously filed objection	E1
SUBTOTAL:		\$206,882.15	\$0.00			

IN ACCORDANCE WITH TREATMENT PREVIOUSLY ORDERED

ABADI & CO SECURITIES	7576	\$1,310,224.00	\$0.00	4th Omnibus	Classify and treat as set forth in previously filed objection	
ABADI & CO SECURITIES	7577	\$5,235,264.00	\$0.00	4th Omnibus	Classify and treat as set forth in previously filed objection	
ABADI & CO SECURITIES	7578	\$67,245.33	\$0.00	4th Omnibus	Classify and treat as set forth in previously filed objection	
ABADI & CO SECURITIES	7579	\$394,035.00	\$0.00	4th Omnibus	Classify and treat as set forth in previously filed objection	
ABADI & CO SECURITIES	7580	\$508,518.00	\$0.00	4th Omnibus	Classify and treat as set forth in previously filed objection	
ABADI & CO SECURITIES	9126	\$354,507.00	\$0.00	4th Omnibus	Classify and treat as set forth in previously filed objection	
ABADI & CO SECURITIES	9127	\$942,603.94	\$0.00	4th Omnibus	Classify and treat as set forth in previously filed objection	
ABADI & CO SECURITIES	9128	\$100,989.00	\$0.00	4th Omnibus	Classify and treat as set forth in previously filed objection	
ABADI & CO SECURITIES	9129	\$83,654.80	\$0.00	4th Omnibus	Classify and treat as set forth in previously filed objection	
ABADI & CO SECURITIES	9130	\$17,695,874.50	\$0.00	4th Omnibus	Classify and treat as set forth in previously filed objection	
ADRIAN KILLAM KILLAM FAMILY(SEE NOTES)	13183	\$1,183,520.00	\$0.00	Individual Substantive Objection	Classify and treat as set forth in previously filed objection	
AFCCO LLC (SEE NOTES)	13169	\$10,766,716.00	\$0.00	Individual Substantive Objection	Classify and treat as set forth in previously filed objection	
ALTAMONTE SA	214	\$182,220.00	\$0.00	4th Omnibus	Classify and treat as set forth in previously filed objection	
ARACAMBA ISRAEL LTD	13098	\$814,551.84	\$0.00	1st Omnibus	Classify and treat as set forth in previously filed objection	
CAO YIN HUA	2754	\$1,267.91	\$0.00	1st Omnibus	Classify and treat as set forth in previously filed objection	
CATAMOUNT DIVERSIFIED MANAGERS FUND II LTD	9545	\$997,188.65	\$0.00	1st Omnibus	Classify and treat as set forth in previously filed objection	
CHAND N GUPTA ET AL	13181	\$6,431,105.00	\$0.00	Individual Substantive Objection	Classify and treat as set forth in previously filed objection	
CHARLES AND JANICE WOOD	13869	\$28,698.02	\$0.00	4th Omnibus	Classify and treat as set forth in previously filed objection	
CHEN WEI XIA	332	\$5,062.97	\$0.00	1st Omnibus	Classify and treat as set forth in previously filed objection	
CTS SERIES VI LLC	540	\$12,436.32	\$0.00	1st Omnibus	Classify and treat as set forth in previously filed objection	
CUI HUI	4808	\$618.43	\$0.00	1st Omnibus	Classify and treat as set forth in previously filed objection	
DANIEL KIRSTEIN	13121	\$100,190.89	\$0.00	4th Omnibus	Classify and treat as set forth in previously filed objection	
DAVID KILLAM, KILLAM FAMILY TRADING PARTNERS LP	13176	\$1,183,520.00	\$0.00	Individual Substantive Objection	Classify and treat as set forth in previously filed objection	
DAVID T HOLLAND ET AL	13178	\$1,183,066.00	\$0.00	Individual Substantive Objection	Classify and treat as set forth in previously filed objection	
DE SHAW LAMINAR PORTFOLIOS LLC	7229	\$3,984,647.17	\$0.00	1st Omnibus	Classify and treat as set forth in previously filed objection	

In re: Refco Capital Markets, LTD.
Case No. 05-60018

C2
Claims Subject to Prior Books and Records Objections
(For Purposes of Third Interim Distribution - May 18, 2007)

Name	Claim Number	Filed Claim Total	Proposed Remaining Claim Total	Omnibus Objection	Treatment	Previous Exhibit, If Modified
DFD DIVERSIFIED TRUST I	192	\$1,040,818.55	\$0.00	1st Omnibus	Classify and treat as set forth in previously filed objection	
DONG WEN JUN	6418	\$802.93	\$0.00	1st Omnibus	Classify and treat as set forth in previously filed objection	
DR. HANS ALBRECHT	5364	\$389,653.18	\$0.00	1st Omnibus	Classify and treat as set forth in previously filed objection	
EDWARD A IMKO	11068	\$60,000.00	\$0.00	4th Omnibus	Classify and treat as set forth in previously filed objection	
EDWARD A IMKO	11070	\$60,000.00	\$0.00	4th Omnibus	Classify and treat as set forth in previously filed objection	
EDWARD G CAPUTO AND EGC TRADING LLC	13179	\$1,575,915.50	\$0.00	Individual Substantive Objection	Classify and treat as set forth in previously filed objection	
ENG CHOON KIAT	2154	\$296.33	\$0.00	1st Omnibus	Classify and treat as set forth in previously filed objection	
EUROPEAN SICAV ALLIANCE-INSULATE	10464	\$12,996,097.32	\$0.00	4th Omnibus	Classify and treat as set forth in previously filed objection	
feng jian chun	373	\$551.91	\$0.00	1st Omnibus	Classify and treat as set forth in previously filed objection	
FENG XIAO MEI	4537	\$9,862.81	\$0.00	1st Omnibus	Classify and treat as set forth in previously filed objection	
FINANZIARIA SAMMARINESE SA	9689	\$205,317.13	\$0.00	1st Omnibus	Classify and treat as set forth in previously filed objection	
GALT FUND LTD	3965	\$24,000.00	\$0.00	4th Omnibus	Classify and treat as set forth in previously filed objection	
GARY & GROSSINGER LAUREN GROSSINGER THE GG AUTO TRUST	13164	\$1,550,828.00	\$0.00	Individual Substantive Objection	Classify and treat as set forth in previously filed objection	
GARY JACOBS JANET JACOBS (SEE NOTES)	13182	\$650,000.00	\$0.00	Individual Substantive Objection	Classify and treat as set forth in previously filed objection	
GARY WENDT A PARTNER IN WENDT TRADING PARTNERS LP ROSEMARIE WENDT	13170	\$1,361,803.00	\$0.00	Individual Substantive Objection	Classify and treat as set forth in previously filed objection	
GIESVALORES SA COMISIONISTA DE	6863	\$302,717.20	\$0.00	1st Omnibus	Classify and treat as set forth in previously filed objection	
GOLENBOCK EISEMAN ASSOR BELL & PESKOE LLP	5600	\$951,118.86	\$0.00	1st Omnibus	Classify and treat as set forth in previously filed objection	
GU FENG	4307	\$7,198.31	\$0.00	1st Omnibus	Classify and treat as set forth in previously filed objection	
GUO JIE	6905	\$1,006.56	\$0.00	1st Omnibus	Classify and treat as set forth in previously filed objection	
HARRIS NA	12357	\$0.00	\$0.00	4th Omnibus	Classify and treat as set forth in previously filed objection	
HERBERT BLACK	11008	\$34,345.92	\$0.00	1st Omnibus	Classify and treat as set forth in previously filed objection	
HU SHU FEN	9033	\$887.32	\$0.00	1st Omnibus	Classify and treat as set forth in previously filed objection	
HUANG CHONG MIN	587	\$1,822.19	\$0.00	1st Omnibus	Classify and treat as set forth in previously filed objection	
INTERACTIVE DATA CORPORATION	13214	\$114,049.82	\$0.00	4th Omnibus	Classify and treat as set forth in previously filed objection	
JACKSON TRADERS CORPORATION, ACCT # F4303	8712	\$66,745.35	\$0.00	1st Omnibus	Classify and treat as set forth in previously filed objection	
JAI N GUPTA ET AL	13167	\$7,221,880.00	\$0.00	Individual Substantive Objection	Classify and treat as set forth in previously filed objection	
JAMES SLEVIN (see notes)	13171	\$1,062,000.00	\$0.00	Individual Substantive Objection	Classify and treat as set forth in previously filed objection	
JBW TRADING LLC	190	\$61,848.35	\$0.00	1st Omnibus	Classify and treat as set forth in previously filed objection	
jean-fenacis marcepoll	4970	\$340,355.00	\$0.00	1st Omnibus	Classify and treat as set forth in previously filed objection	
JI CHUAN DONG	1239	\$1,006.84	\$0.00	1st Omnibus	Classify and treat as set forth in previously filed objection	
JJ JIN	4882	\$196.30	\$0.00	1st Omnibus	Classify and treat as set forth in previously filed objection	
JIANG YAN SONG	323	\$4,300.00	\$0.00	1st Omnibus	Classify and treat as set forth in previously filed objection	
JIN YONG JI	5821	\$893.36	\$0.00	1st Omnibus	Classify and treat as set forth in previously filed objection	
JL FOREX INTERNATIONAL LTD	5685	\$2,109.12	\$0.00	1st Omnibus	Classify and treat as set forth in previously filed objection	
JOHN T MCNICHOLAS, JTM TRADING LLC	13173	\$421,778.00	\$0.00	Individual Substantive Objection	Classify and treat as set forth in previously filed objection	
JOSEPH I CRAWFORD, JIC TRADING LLC	13174	\$180,834.00	\$0.00	Individual Substantive Objection	Classify and treat as set forth in previously filed objection	
KE XIN	3062	\$828.55	\$0.00	1st Omnibus	Classify and treat as set forth in previously filed objection	
LA WRENCE R GOULD SUZANNE G GOULD AND THE SGG AUTO TRUST	13165	\$1,557,313.00	\$0.00	Individual Substantive Objection	Classify and treat as set forth in previously filed objection	
LI NA	4163	\$1,922.75	\$0.00	1st Omnibus	Classify and treat as set forth in previously filed objection	
LI XIAO TU	3055	\$396.03	\$0.00	1st Omnibus	Classify and treat as set forth in previously filed objection	
LI YAN	376	\$4,170.60	\$0.00	1st Omnibus	Classify and treat as set forth in previously filed objection	
LI YONG HONG	3069	\$49.90	\$0.00	1st Omnibus	Classify and treat as set forth in previously filed objection	
LIANG XIAO YUN	3050	\$2,109.01	\$0.00	1st Omnibus	Classify and treat as set forth in previously filed objection	
LIN LI XIN	3935	\$8,452.56	\$0.00	1st Omnibus	Classify and treat as set forth in previously filed objection	
LIU BING	430	\$2,821.71	\$0.00	1st Omnibus	Classify and treat as set forth in previously filed objection	
LIU FU YING	4874	\$367.26	\$0.00	1st Omnibus	Classify and treat as set forth in previously filed objection	
LIU GUAN	4104	\$1,033.43	\$0.00	1st Omnibus	Classify and treat as set forth in previously filed objection	
LONG JIE CHEN	1043	\$49.67	\$0.00	1st Omnibus	Classify and treat as set forth in previously filed objection	
LONG JIE CHEN	1044	\$770.47	\$0.00	1st Omnibus	Classify and treat as set forth in previously filed objection	
LU YI MING	6366	\$7,637.28	\$0.00	1st Omnibus	Classify and treat as set forth in previously filed objection	
LUO GUO HUA	2134	\$4,782.38	\$0.00	1st Omnibus	Classify and treat as set forth in previously filed objection	
LUO WEI	13601	\$4,571.65	\$0.00	1st Omnibus	Classify and treat as set forth in previously filed objection	
LUO XIAO HANG	4672	\$1,292.08	\$0.00	1st Omnibus	Classify and treat as set forth in previously filed objection	
Makoto Kanata	644	\$0.00	\$0.00	1st Omnibus	Classify and treat as set forth in previously filed objection	
Michael Ruggiero	11485	\$21,382.54	\$0.00	4th Omnibus	Classify and treat as set forth in previously filed objection	
MIGUEL SAUMA	11168	\$0.00	\$0.00	1st Omnibus	Classify and treat as set forth in previously filed objection	

In re: Refco Capital Markets, LTD.
Case No. 05-60018C2
Claims Subject to Prior Books and Records Objections
(For Purposes of Third Interim Distribution - May 18, 2007)

Name	Claim Number	Filed Claim Total	Proposed Remaining Claim Total	Omnibus Objection	Treatment	Previous Exhibit, If Modified
MISTYRISE INTERNATIONAL	10587	\$2,164,607.00	\$0.00	1st Omnibus	Classify and treat as set forth in previously filed objection	
MORGAN ET AL	13187	\$4,538,619.12	\$0.00	Individual Substantive Objection	Classify and treat as set forth in previously filed objection	
MULTI CREDIT BANK INC	8464	\$4,833,216.00	\$0.00	1st Omnibus	Classify and treat as set forth in previously filed objection	
NELSON D CIVELLO	13189	\$248,638.00	\$0.00	Individual Substantive Objection	Classify and treat as set forth in previously filed objection	
NIKKO FUTURES FUND	10416	\$1,355,107.71	\$0.00	4th Omnibus	Classify and treat as set forth in previously filed objection	
OKACHI & CO LTD	84	\$302,161.63	\$0.00	1st Omnibus	Classify and treat as set forth in previously filed objection	
PAN JU ZHEN	4871	\$4,075.42	\$0.00	1st Omnibus	Classify and treat as set forth in previously filed objection	
PCMG TRADING PARTNERS XXIII LP	11255	\$43,738.00	\$0.00	4th Omnibus	Classify and treat as set forth in previously filed objection	
PEDRO E BARRIOS & MARISA CORREA	10438	\$50,378.36	\$0.00	4th Omnibus	Classify and treat as set forth in previously filed objection	
PENG GUO FU	13671	\$1,857.63	\$0.00	1st Omnibus	Classify and treat as set forth in previously filed objection	
QU ZHE	4345	\$801.20	\$0.00	1st Omnibus	Classify and treat as set forth in previously filed objection	
RAIDCLIFFE KILLAM KILLAM FAMILY TRADING PARTNERS LP	13184	\$1,183,520.00	\$0.00	Individual Substantive Objection	Classify and treat as set forth in previously filed objection	
RAM N GUPTA ET AL	13168	\$6,431,144.00	\$0.00	Individual Substantive Objection	Classify and treat as set forth in previously filed objection	
RAYMOND	6195	\$25,990.00	\$0.00	1st Omnibus	Classify and treat as set forth in previously filed objection	
REAGAN M CRAWFORD (SEE NOTES)	13172	\$1,711,690.00	\$0.00	Individual Substantive Objection	Classify and treat as set forth in previously filed objection	
REGINA INVESTMENTS	5161	\$146,000.00	\$0.00	1st Omnibus	Classify and treat as set forth in previously filed objection	
RICHARD W SNYDER ET AL	13180	\$713,050.15	\$0.00	Individual Substantive Objection	Classify and treat as set forth in previously filed objection	
ROBERT L KING, DIANE M KING,	13175	\$2,176,820.00	\$0.00	Individual Substantive Objection	Classify and treat as set forth in previously filed objection	
RON TSCHETTER	13188	\$652,977.00	\$0.00	Individual Substantive Objection	Classify and treat as set forth in previously filed objection	
SAGE FUND LP	3980	\$1,184,068.04	\$0.00	1st Omnibus	Classify and treat as set forth in previously filed objection	
SAGE FUND LP	3981	\$1,184,068.04	\$0.00	1st Omnibus	Classify and treat as set forth in previously filed objection	
SCOTT Y SCHILLER CAROLINE G SCHILLER	13166	\$1,687,887.70	\$0.00	Individual Substantive Objection	Classify and treat as set forth in previously filed objection	
SEDONA TRADING LLC	4330	\$45,191.18	\$0.00	4th Omnibus	Classify and treat as set forth in previously filed objection	
SEDONA TRADING LLC	4332	\$45,191.18	\$0.00	4th Omnibus	Classify and treat as set forth in previously filed objection	
SHARON GROSSINGER	13163	\$1,866,390.00	\$0.00	Individual Substantive Objection	Classify and treat as set forth in previously filed objection	
SHI HAIFENG	547	\$5,095.74	\$0.00	1st Omnibus	Classify and treat as set forth in previously filed objection	
SJ MORTIMER LLC	12958	\$38,615.95	\$0.00	4th Omnibus	Classify and treat as set forth in previously filed objection	
SPCP Group, LLC as Assignee of Swix Currency Fund, Ltd.	12894	\$2,473,118.45	\$0.00	1st Omnibus	Classify and treat as set forth in previously filed objection	
STECHLER ET AL	13186	\$2,376,377.00	\$0.00	Individual Substantive Objection	Classify and treat as set forth in previously filed objection	
STEVEN M AND FRANCES Q DISTEFANO	218	\$31,225.43	\$0.00	4th Omnibus	Classify and treat as set forth in previously filed objection	
STEVEN R PERLES; STEVEN R PERLES PC;	13177	\$2,185,000.00	\$0.00	Individual Substantive Objection	Classify and treat as set forth in previously filed objection	
TANG MIN ZHAO	7306	\$5,045.78	\$0.00	1st Omnibus	Classify and treat as set forth in previously filed objection	
THE IRWIN GROSSINGER TRUST	13162	\$1,527,969.00	\$0.00	Individual Substantive Objection	Classify and treat as set forth in previously filed objection	
THE KOSBI SECURITIES CO LTD	50	\$46,359.73	\$0.00	1st Omnibus	Classify and treat as set forth in previously filed objection	
THELEN REID & PRIEST LP	11399	\$283,608.89	\$0.00	1st Omnibus	Classify and treat as set forth in previously filed objection	
Thomas H. Yorke	11525	\$160,374.13	\$0.00	4th Omnibus	Classify and treat as set forth in previously filed objection	
TRACY DILEO MICHAEL DILEO KILLAM FAMILY TRADING PARTNERS LP	13185	\$1,183,520.00	\$0.00	Individual Substantive Objection	Classify and treat as set forth in previously filed objection	
VICTOR & PEGGY FINK	499	\$100,897.15	\$0.00	1st Omnibus	Classify and treat as set forth in previously filed objection	
WALTER GOTTLIEB AND MARIELA CUESTAS	10365	\$21,829.05	\$0.00	4th Omnibus	Classify and treat as set forth in previously filed objection	
Wang Bin Qi	11000	\$1,676.00	\$0.00	1st Omnibus	Classify and treat as set forth in previously filed objection	
WANG YAN	867	\$49.07	\$0.00	1st Omnibus	Classify and treat as set forth in previously filed objection	
WAYLAND DISTRESSED OPPORTUNITIES I-B LLC	11450	\$134,113.89	\$0.00	1st Omnibus	Classify and treat as set forth in previously filed objection	
WINCHESTER PRESERVATION LLC	13411	\$23,908,364.93	\$0.00	1st Omnibus	Classify and treat as set forth in previously filed objection	
WORLDPAK LTD	11829	\$372,867.54	\$0.00	1st Omnibus	Classify and treat as set forth in previously filed objection	
WU FENG LAN	4878	\$96.34	\$0.00	1st Omnibus	Classify and treat as set forth in previously filed objection	
WU HAO	3999	\$999.84	\$0.00	1st Omnibus	Classify and treat as set forth in previously filed objection	
WU JIAO	4000	\$993.70	\$0.00	1st Omnibus	Classify and treat as set forth in previously filed objection	
YAN DONG GEORGE GUO	5702	\$4,405.73	\$0.00	1st Omnibus	Classify and treat as set forth in previously filed objection	
YAN SHENG LIANG	866	\$145.20	\$0.00	1st Omnibus	Classify and treat as set forth in previously filed objection	
YANG HU	699	\$49.93	\$0.00	1st Omnibus	Classify and treat as set forth in previously filed objection	
YU GUO QING	7280	\$826.22	\$0.00	1st Omnibus	Classify and treat as set forth in previously filed objection	
ZHANG JING WEN	4868	\$610.40	\$0.00	1st Omnibus	Classify and treat as set forth in previously filed objection	
Zhang Lie	4850	\$4,453.20	\$0.00	1st Omnibus	Classify and treat as set forth in previously filed objection	
ZHANG WEI	6470	\$398.22	\$0.00	1st Omnibus	Classify and treat as set forth in previously filed objection	
ZHANG WEI	6475	\$2,226.87	\$0.00	1st Omnibus	Classify and treat as set forth in previously filed objection	
ZHANG WEN JUN	3342	\$7,815.69	\$0.00	1st Omnibus	Classify and treat as set forth in previously filed objection	

In re: Reico Capital Markets, LTD.
Case No. 05-60018

C2
Claims Subject to Prior Books and Records Objections
(For Purposes of Third Interim Distribution - May 18, 2007)

Name	Claim Number	Filed Claim Total	Proposed Remaining Claim Total	Omnibus Objection	Treatment	Previous Exhibit, If Modified
Zhang Yue Hua	4696	\$2,184.97	\$0.00	1st Omnibus	Classify and treat as set forth in previously filed objection	
ZHANG ZHEN NING	5277	\$0.00	\$0.00	1st Omnibus	Classify and treat as set forth in previously filed objection	
ZHAO CHENG	5858	\$713.65	\$0.00	1st Omnibus	Classify and treat as set forth in previously filed objection	
ZHAO CHENG	6991	\$726.65	\$0.00	1st Omnibus	Classify and treat as set forth in previously filed objection	
ZHAO HUI LU	5686	\$913.29	\$0.00	1st Omnibus	Classify and treat as set forth in previously filed objection	
ZHAO JUN PING	5687	\$7,941.56	\$0.00	1st Omnibus	Classify and treat as set forth in previously filed objection	
ZHENG MIAO	866	\$345.51	\$0.00	1st Omnibus	Classify and treat as set forth in previously filed objection	
ZHOU LI QUAN	5688	\$3,187.97	\$0.00	1st Omnibus	Classify and treat as set forth in previously filed objection	
ZHOU LI QUAN	3036	\$509.79	\$0.00	1st Omnibus	Classify and treat as set forth in previously filed objection	
Zhou Ying Qun	3037	\$58.53	\$0.00	1st Omnibus	Classify and treat as set forth in previously filed objection	
ZHU MIAO YING	198	\$71,716.96	\$0.00	1st Omnibus	Classify and treat as set forth in previously filed objection	
ZHU WENJING	3353	\$9,125.15	\$0.00	1st Omnibus	Classify and treat as set forth in previously filed objection	
ZONG FENG KE	295	\$1,017.16	\$0.00	1st Omnibus	Classify and treat as set forth in previously filed objection	
	4777	\$5,349.73	\$0.00	1st Omnibus	Classify and treat as set forth in previously filed objection	
SUBTOTAL:		<u>\$153,172,622.68</u>	<u>\$0.00</u>			
GRAND TOTAL:		<u>\$153,379,504.83</u>	<u>\$0.00</u>			

In re: Refco Capital Markets, LTD.
Case No. 05-60018

C3

Claims Withdrawn, Addressed in the Plan of Reorganization or by Other Court Order
(For Purposes of Third Interim Distribution - May 18, 2007)

Name	Claim Number	Filed Claim Total	Treatment	Previous Exhibit, If Modified
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SUPPLEMENTAL CLAIMS ADDED FOR PURPOSES OF THIRD INTERIM DISTRIBUTION

ARMAND MARQUIS	1368	\$0.00	Withdrawn or addressed by plan provisions.	E1
CARGILL INVESTOR SERVICES INC	13089	\$5,752,468.52	Withdrawn or addressed by plan provisions.	E1
HSBC BANK USA NATIONAL ASSOCIATION	10135	\$939,474.72	Withdrawn or addressed by plan provisions.	E1
MAKOR ISSUES & RIGHTS LTD	14452	\$1,072,044.83	Expunged pending Order approving separate stipulation.	NONE
NORTH HILLS LLP	11563	\$7,844,218.04	Withdrawn or addressed by plan provisions.	D1
NORTH HILLS MANAGEMENT LLC	225	\$7,720,246.79	Withdrawn or addressed by plan provisions.	D1
WILLIAM T ESREY	9313	\$0.00	Expunged pending Order approving separate stipulation.	E1
WILLIAM T ESREY TRADING PARTNERS LP	9314	\$297,886.70	Expunged pending Order approving separate stipulation.	E1
WINTON CAPITAL MANGEMENT LTD	9317	\$0.00	Withdrawn or addressed by plan provisions.	E1
SUBTOTAL:		\$23,626,339.60		

IN ACCORDANCE WITH TREATMENT PREVIOUSLY ORDERED

ABBA FUND LLC A DELAWARE LIMITED PARTNERSHIP	11710	\$577,952.00	Withdrawn or addressed by plan provisions.	
ALBERT TOGUT AS CHAPTER 7 TRUSTEE OF REFCO LLC	11314	\$373,418.00	Withdrawn or addressed by plan provisions.	
BANK OF AMERICA NA (SEE NOTES)	9990	\$642,000,000.00	Withdrawn or addressed by plan provisions.	
BAWAG P S K BANK (SEE NOTES)	13605	\$2,673,000.00	Withdrawn or addressed by plan provisions.	
BAWAG P S K BANK (SEE NOTES)	13606	\$50,000,000.00	Withdrawn or addressed by plan provisions.	
BAWAG P S K BANK (SEE NOTES)	13641	\$2,673,000.00	Withdrawn or addressed by plan provisions.	
BAWAG P S K BANK (SEE NOTES)	13642	\$50,000,000.00	Withdrawn or addressed by plan provisions.	
BAWAG PSK BANK (SEE NOTES)	13631	\$0.00	Withdrawn or addressed by plan provisions.	
BAWAG PSK BANK (SEE NOTES)	13667	\$0.00	Withdrawn or addressed by plan provisions.	
GLOBAL MACRO FUND LIMITED	12080	\$40,384,865.70	Withdrawn or addressed by plan provisions.	
JP MORGAN CHASE BANK NA	4796	\$101,547,404.02	Withdrawn or addressed by plan provisions.	
KALKHOVEN PETTIT TRADING PARTNERS LP	11707	\$35,982.39	Withdrawn or addressed by plan provisions.	
OFI PALMARES (F/K/A OFIVALMO PALMARES)	12054	\$12,943,387.65	Withdrawn or addressed by plan provisions.	
REFCO SINGAPORE PTE LTD	12984	\$32,071,944.83	Withdrawn or addressed by plan provisions.	
REFCO TRADING SERVICES LLC	11735	\$0.00	Withdrawn or addressed by plan provisions.	
SAVINGS BANK OF THE RUSSIAN FEDERATION	11886	\$0.00	Withdrawn or addressed by plan provisions.	
SPHINX MANAGED FUTURES INDEX FUND LP	13256	\$39,005,537.00	Withdrawn or addressed by plan provisions.	
ST GEORGES BANK AND TRUST COMPANY INC	12602	\$3,258,742.00	Withdrawn or addressed by plan provisions.	
ST GEORGES BANK AND TRUST COMPANY LTD	12600	\$295,564.63	Withdrawn or addressed by plan provisions.	
WELLS FARGO BANK, NATIONAL ASSOCIATION,	10082	\$397,413,324.50	Withdrawn or addressed by plan provisions.	
WINCHESTER PRESERVATION LLC	11983	\$23,908,364.93	Withdrawn or addressed by plan provisions.	

In re: Refco Capital Markets, LTD.
Case No. 05-60018

C3
Claims Withdrawn, Addressed in the Plan of Reorganization or by Other Court Order
(For Purposes of Third Interim Distribution - May 18, 2007)

Name	Claim Number	Filed Claim Total	Treatment	Previous Exhibit, If Modified
SUBTOTAL:		<u>\$1,399,162,487.65</u>		
GRAND TOTAL:		<u>\$1,422,788,827.25</u>		

In re: Refco Capital Markets, LTD.
Case No. 05-60018

DI
Expunge Claims as Inconsistent with Debtor's Books and Records
(For Purposes of Third Interim Distribution - May 18, 2007)

Name	Claim Number	Filed Claim Total	Modified Claim Total	Treatment	Previous Exhibit, If Modified
IN ACCORDANCE WITH TREATMENT PREVIOUSLY ORDERED					
ADVANCE CURRENCY MARKETS SA	4756	\$637,700.39		\$0.00 Expunge as inconsistent with Debtor's Books and Records	
ALCOR LP	10916	\$101,925.46		\$0.00 Expunge as inconsistent with Debtor's Books and Records	
ALEX PATERNOTTE	10919	\$100,590.47		\$0.00 Expunge as inconsistent with Debtor's Books and Records	
ALLEN GOODMAN	10474	\$0.00		\$0.00 Expunge as inconsistent with Debtor's Books and Records	
ANDERSON, JOHN M	473	\$6,226.71		\$0.00 Expunge as inconsistent with Debtor's Books and Records	
Arie Filhaber	661	\$37,682.39		\$0.00 Expunge as inconsistent with Debtor's Books and Records	
BANK FRICK & CO AG	10433	\$5,189,428.52		\$0.00 Expunge as inconsistent with Debtor's Books and Records	
BEELAND MANAGEMENT GROUP LLC	10475	\$0.00		\$0.00 Expunge as inconsistent with Debtor's Books and Records	
Brian Cumming	282	\$3,492.74		\$0.00 Expunge as inconsistent with Debtor's Books and Records	
COREY A WISHNIA	9868	\$3,975.00		\$0.00 Expunge as inconsistent with Debtor's Books and Records	
CORNELIUS VERSENDAAL TRUST	3416	\$19,320.43		\$0.00 Expunge as inconsistent with Debtor's Books and Records	
DAVID S AND MARLA T OROS	11045	\$5,507,624.89		\$0.00 Expunge as inconsistent with Debtor's Books and Records	
DAVID V HARKINS	11585	\$0.00		\$0.00 Expunge as inconsistent with Debtor's Books and Records	
EUGENE L. GOODWIN	10913	\$101,263.10		\$0.00 Expunge as inconsistent with Debtor's Books and Records	
FX TRADING LLC	7225	\$250,111.57		\$0.00 Expunge as inconsistent with Debtor's Books and Records	
GAURANG BHATT	1692	\$2,785.48		\$0.00 Expunge as inconsistent with Debtor's Books and Records	
GFS FOREX & FUTURES INC	6289	\$500,000.00		\$0.00 Expunge as inconsistent with Debtor's Books and Records	
Gianni Platz	6896	\$86,012.65		\$0.00 Expunge as inconsistent with Debtor's Books and Records	
GILBERT B ESCOBAR	241	\$10,000.00		\$0.00 Expunge as inconsistent with Debtor's Books and Records	
HIEU VO	459	\$14,854.61		\$0.00 Expunge as inconsistent with Debtor's Books and Records	
HIGHLAND CRUSADER OFFSHORE PARTNERS LP	11038	\$20,000,000.00		\$0.00 Expunge as inconsistent with Debtor's Books and Records	
IGOR J BORMACHENKO	506	\$50,241.48		\$0.00 Expunge as inconsistent with Debtor's Books and Records	
IRA FBO RALPH A MACDONALD	9867	\$13,000.00		\$0.00 Expunge as inconsistent with Debtor's Books and Records	
ITAMAR FILHABER	662	\$492.15		\$0.00 Expunge as inconsistent with Debtor's Books and Records	
JAY DORMAN	12886	\$300.00		\$0.00 Expunge as inconsistent with Debtor's Books and Records	
JIANG MZI BAO	298	\$65,000.00		\$0.00 Expunge as inconsistent with Debtor's Books and Records	
JONATHAN MILLER	10911	\$353,259.90		\$0.00 Expunge as inconsistent with Debtor's Books and Records	
KEVIN J TOOMEY	9673	\$14,400.00		\$0.00 Expunge as inconsistent with Debtor's Books and Records	
Keytrading LLC	11388	\$825,930.18		\$0.00 Expunge as inconsistent with Debtor's Books and Records	
KITTY CHENG + STEPHEN CHENG JT TEN	13738	\$37,179.90		\$0.00 Expunge as inconsistent with Debtor's Books and Records	
LASALLE BROKERAGE AG ZURICH SWITZERLAND	4951	\$18,014.51		\$0.00 Expunge as inconsistent with Debtor's Books and Records	
LEO R BREITMAN	11591	\$0.00		\$0.00 Expunge as inconsistent with Debtor's Books and Records	
Li Ke Xiu	8740	\$1,196.88		\$0.00 Expunge as inconsistent with Debtor's Books and Records	
Li Ke Xiu	8742	\$188.67		\$0.00 Expunge as inconsistent with Debtor's Books and Records	
LUSIA GALAV	10920	\$100,339.97		\$0.00 Expunge as inconsistent with Debtor's Books and Records	
MANUEL OCHOA	226	\$20,171.73		\$0.00 Expunge as inconsistent with Debtor's Books and Records	
MAREK LAGA	264	\$2,920.83		\$0.00 Expunge as inconsistent with Debtor's Books and Records	
MARK AND LESLIE FARRAR	10909	\$453,702.55		\$0.00 Expunge as inconsistent with Debtor's Books and Records	
Mary Coogan	1734	\$500.00		\$0.00 Expunge as inconsistent with Debtor's Books and Records	
MASONIC MEDICAL	11787	\$3,600,000.00		\$0.00 Expunge as inconsistent with Debtor's Books and Records	
MERRILL LYNCH INTERNATIONAL ET AL	13023	\$0.00		\$0.00 Expunge as inconsistent with Debtor's Books and Records	

In re: Refco Capital Markets, LTD.
Case No. 05-60018

D1
Expunge Claims as Inconsistent with Debtor's Books and Records
(For Purposes of Third Interim Distribution - May 18, 2007)

Name	Claim Number	Filed Claim Total	Modified Claim Total	Treatment	Previous Exhibit, If Modified
MERRILL LYNCH INTERNATIONAL ET AL	13052	\$0.00		\$0.00 Expunge as inconsistent with Debtor's Books and Records	
MICHAEL WILLNER	12006	\$7,942,226.00		\$0.00 Expunge as inconsistent with Debtor's Books and Records	
MILLENIUM TRUST CO LLC	10914	\$101,263.10		\$0.00 Expunge as inconsistent with Debtor's Books and Records	
MORTEN SORENSEN	267	\$4,144.04		\$0.00 Expunge as inconsistent with Debtor's Books and Records	
NADER KAZEROUNI	7305	\$2,250.95		\$0.00 Expunge as inconsistent with Debtor's Books and Records	
NATHAN GANTCHER	11577	\$0.00		\$0.00 Expunge as inconsistent with Debtor's Books and Records	
NIGN YANXIA	5259	\$0.00		\$0.00 Expunge as inconsistent with Debtor's Books and Records	
PANAMAX CAPITAL MANAGEMENT INC	12880	\$14,746.71		\$0.00 Expunge as inconsistent with Debtor's Books and Records	
PATRICIA A WILLIAMS	12523	\$363.52		\$0.00 Expunge as inconsistent with Debtor's Books and Records	
PATRICIA L TAN	2680	\$4,000.00		\$0.00 Expunge as inconsistent with Debtor's Books and Records	
PAUL O WEBB	10915	\$101,873.67		\$0.00 Expunge as inconsistent with Debtor's Books and Records	
Paul Wang	530	\$100.00		\$0.00 Expunge as inconsistent with Debtor's Books and Records	
PINNACLE PEAKS CAPITAL LLC	238	\$7,511.61		\$0.00 Expunge as inconsistent with Debtor's Books and Records	
RANDY JULIAN @	2191	\$10,708.95		\$0.00 Expunge as inconsistent with Debtor's Books and Records	
RANDY JULIAN @ IRA	2190	\$4,062.95		\$0.00 Expunge as inconsistent with Debtor's Books and Records	
REGINA INVESTMENTS	4535	\$146,000.00		\$0.00 Expunge as inconsistent with Debtor's Books and Records	
ROBERT BARTELL III	13743	\$0.00		\$0.00 Expunge as inconsistent with Debtor's Books and Records	
ROBERT V PRICE	12928	\$5,700.00		\$0.00 Expunge as inconsistent with Debtor's Books and Records	
ROBERTO SANCHEZ CANTILLANO	1815	\$4,956.00		\$0.00 Expunge as inconsistent with Debtor's Books and Records	
Ronald A Bernstein	10497	\$0.00		\$0.00 Expunge as inconsistent with Debtor's Books and Records	
SEUNG HEE DURKIN	10912	\$124,896.68		\$0.00 Expunge as inconsistent with Debtor's Books and Records	
SPHINX MANAGED FUTURES/ BEACH	1777	\$183,954.77		\$0.00 Expunge as inconsistent with Debtor's Books and Records	
SUZANN K GEFFEN	10910	\$401,023.82		\$0.00 Expunge as inconsistent with Debtor's Books and Records	
SYDNEY R KNAFEL	11926	\$10,105,304.54		\$0.00 Expunge as inconsistent with Debtor's Books and Records	
THOMAS G DUST	10908	\$501,376.50		\$0.00 Expunge as inconsistent with Debtor's Books and Records	
THOMAS H LEE EQUITY (CAYMAN) FUND V LP	11596	\$0.00		\$0.00 Expunge as inconsistent with Debtor's Books and Records	
THOMAS H LEE EQUITY FUND V LP	11599	\$0.00		\$0.00 Expunge as inconsistent with Debtor's Books and Records	
THOMAS H LEE EQUITY FUND V LP	11602	\$0.00		\$0.00 Expunge as inconsistent with Debtor's Books and Records	
THOMAS H LEE PARALLEL FUND V LP	11593	\$0.00		\$0.00 Expunge as inconsistent with Debtor's Books and Records	
Tommy Hiett	266	\$246.07		\$0.00 Expunge as inconsistent with Debtor's Books and Records	
TRADING TECHNOLOGIES INTERNATIONAL INC	10784	\$38,850,000.00		\$0.00 Expunge as inconsistent with Debtor's Books and Records	
TRUSTEES OF MASONIC HALL & ASYLUM FUND ET AL	13229	\$34,860,937.00		\$0.00 Expunge as inconsistent with Debtor's Books and Records	
VAN L AULD	433	\$372.00		\$0.00 Expunge as inconsistent with Debtor's Books and Records	
VICTOR FINK	10918	\$100,897.15		\$0.00 Expunge as inconsistent with Debtor's Books and Records	
GRAND TOTAL:		\$131,608,749.19	\$0.00		

In re: Refco Capital Markets, LTD.
Case No. 05-60018

D2
Late Filed Claims
(For Purposes of Third Interim Distribution - May 18, 2007)

Name	Claim Number	Filed Claim Total	Date Stamp on Proof of Claim	Modified Claim Total	Treatment	Previous Exhibit, If Modified
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IN ACCORDANCE WITH TREATMENT PREVIOUSLY ORDERED

BREAKWATER TRADING LLC	14144	\$551,735.71	9/26/2006	\$0.00	Expunge as late filed.	
COMPANIA DE PROFESIONALES DE B	13340	\$24,633.51	7/19/2006	\$0.00	Expunge as late filed.	
HUANG XI CHANG	13979	\$551.60	8/16/2006	\$0.00	Expunge as late filed.	
JIANG XUE SONG	13866	\$692.48	8/9/2006	\$0.00	Expunge as late filed.	
LI YI CHENG	13400	\$1,256.47	7/31/2006	\$0.00	Expunge as late filed.	
MOUSTAKAS MELETIOS & STYLIANI (MOUSTAKA)	13828	\$780.19	7/19/2006	\$0.00	Expunge as late filed.	
PENG GUO FU	13960	\$1,857.63	8/9/2006	\$0.00	Expunge as late filed.	
PIAO YIN HUA	13633	\$1,400.42	8/9/2006	\$0.00	Expunge as late filed.	
TAO XIA	13360	\$755.33	7/20/2006	\$0.00	Expunge as late filed.	
ZHANG QI	13632	\$198.87	8/9/2006	\$0.00	Expunge as late filed.	
GRAND TOTAL:		<u>\$583,862.21</u>		<u>\$0.00</u>		

In re: Refco Capital Markets, LTD.
Case No. 05-60018

D3
Duplicate and Amended/Superseded Claims
(For Purposes of Third Interim Distribution - May 18, 2007)

Name	Claim Number	Filed Claim Total	Remaining Claim Number	Remaining Filed Claim Total	Treatment	Previous Exhibit, If Modified
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IN ACCORDANCE WITH TREATMENT PREVIOUSLY ORDERED

ANNE MARIE SCHICK	423	\$0.00	4502	\$672,054.84	Expunge as duplicative, amended or superseded.	
Arboria Fund, Ltd	12415	\$900,000.00	32	\$900,000.00	Expunge as duplicative, amended or superseded.	
BAI HAO RAN	565	\$778.19	6235	\$768.19	Expunge as duplicative, amended or superseded.	
BANCO REFORMADOR SA	12995	\$0.00	13001	\$0.00	Expunge as duplicative, amended or superseded.	
BANCO UNO SA - EL SALVADOR	12999	\$0.00	13008	\$0.00	Expunge as duplicative, amended or superseded.	
BANCO UNO SA - NICARAGUA	12998	\$0.00	13004	\$0.00	Expunge as duplicative, amended or superseded.	
BANCO UNO SA - PANAMA	12997	\$0.00	13006	\$0.00	Expunge as duplicative, amended or superseded.	
Bancolumbia (Panama), S.A.	14197	\$4,952,829.00	6401	\$4,952,829.00	Expunge as duplicative, amended or superseded.	
BANCOVAL SA	11911	\$2,999,112.63	11910	\$2,999,112.63	Expunge as duplicative, amended or superseded.	
BARRINGTON FINANCIAL CORP	8035	\$119,344.00	8034	\$119,344.00	Expunge as duplicative, amended or superseded.	
BAYERISCHE HYPO-UND VEREINSBANK AG	10764	\$534,570.49	10782	\$534,570.49	Expunge as duplicative, amended or superseded.	
BECKENHAM TRADING CO IN	8542	\$250,000.00	8534	\$250,000.00	Expunge as duplicative, amended or superseded.	
CAI YONG GANG	765	\$98.56	3856	\$98.56	Expunge as duplicative, amended or superseded.	
CAO HENG TAO	571	\$4,035.41	6241	\$4,035.41	Expunge as duplicative, amended or superseded.	
CAO HONG YU	601	\$1,099.06	3873	\$1,856.65	Expunge as duplicative, amended or superseded.	
CAO YAN QIU	6236	\$589.77	573	\$589.77	Expunge as duplicative, amended or superseded.	
CAO YE	925	\$2,040.00	3942	\$2,040.00	Expunge as duplicative, amended or superseded.	
CAO YE	926	\$7,394.09	3941	\$7,394.09	Expunge as duplicative, amended or superseded.	
CAPITAL RETURN INTERNATIONAL FUND LTD	61	\$2,724,811.90	11436	\$1,374,811.78	Expunge as duplicative, amended or superseded.	
CEN, LING	800	\$98.27	4852	\$98.27	Expunge as duplicative, amended or superseded.	
CHANG LIREN	992	\$98.00	5255	\$99.00	Expunge as duplicative, amended or superseded.	
CHEN AI PING	912	\$101.77	3917	\$101.77	Expunge as duplicative, amended or superseded.	
CHEN DE LIAN	780	\$1,240.36	3884	\$1,240.36	Expunge as duplicative, amended or superseded.	
CHEN HUI FEN	816	\$3,152.66	3861	\$3,152.66	Expunge as duplicative, amended or superseded.	
CHEN JIAN GE	406	\$2,808.36	6036	\$3,370.92	Expunge as duplicative, amended or superseded.	
CHEN JING	779	\$80.66	4880	\$80.66	Expunge as duplicative, amended or superseded.	
CHEN RUI FEN	2233	\$1,328.20	3907	\$1,328.20	Expunge as duplicative, amended or superseded.	
CHEN SHU QUAN	775	\$1,915.48	3875	\$1,915.48	Expunge as duplicative, amended or superseded.	
CHEN WAN PING	2067	\$43,207.95	4810	\$98,036.34	Expunge as duplicative, amended or superseded.	
CHEN WEN TE	2084	\$78,157.38	3185	\$45,354.53	Expunge as duplicative, amended or superseded.	
CHEN XU CHENG	1613	\$526.24	3665	\$526.24	Expunge as duplicative, amended or superseded.	
CHEN YA MING	788	\$498.15	4884	\$498.15	Expunge as duplicative, amended or superseded.	
CHEN ZHAO WEI	5092	\$190.16	1258	\$380.32	Expunge as duplicative, amended or superseded.	
CHEN ZHI JIAN	703	\$0.00	7283	\$1,403.02	Expunge as duplicative, amended or superseded.	
CHEN ZHI RONG	753	\$0.00	12652	\$199.04	Expunge as duplicative, amended or superseded.	
CHEN ZI LI	7282	\$49.72	7281	\$514.19	Expunge as duplicative, amended or superseded.	
CHIANG, SU-CHEN	1387	\$15,604.05	5697	\$15,604.05	Expunge as duplicative, amended or superseded.	
CORPOREX INVESTMENT LLC	10076	\$331,223.00	10077	\$331,223.00	Expunge as duplicative, amended or superseded.	
CUI YING YU	2349	\$975.56	6417	\$975.56	Expunge as duplicative, amended or superseded.	
DAI WEI	2228	\$1,166.80	3938	\$1,166.80	Expunge as duplicative, amended or superseded.	
DAI WEI	2229	\$12,175.91	3939	\$12,175.91	Expunge as duplicative, amended or superseded.	
DENG JING BO	566	\$922.49	6025	\$923.37	Expunge as duplicative, amended or superseded.	
DENG LEI	273	\$1,169.37	3013	\$1,169.37	Expunge as duplicative, amended or superseded.	
DENG XIAN QI	778	\$7,467.27	6255	\$7,467.27	Expunge as duplicative, amended or superseded.	
DEUTSCHE BANK SECURITIES INC	12032	\$22,731,737.92	13832	\$22,731,737.92	Expunge as duplicative, amended or superseded.	
DING QIANG	581	\$1,030.51	3930	\$1,030.51	Expunge as duplicative, amended or superseded.	

In re: Refco Capital Markets, LTD.
Case No. 05-60018

D3
Duplicate and Amended/Superseded Claims
(For Purposes of Third Interim Distribution - May 18, 2007)

Name	Claim Number	Filed Claim Total	Remaining Claim Number	Remaining Filed Claim Total	Treatment	Previous Exhibit, If Modified
DING, JIAN QING	798	\$344.26	4885	\$344.26	Expunge as duplicative, amended or superseded.	
DUAN XIAOXIONG	782	\$142.23	3882	\$142.23	Expunge as duplicative, amended or superseded.	
DUAN XIAOXIONG	783	\$4,049.44	3883	\$4,049.44	Expunge as duplicative, amended or superseded.	
FAN KAI	544	\$800.52	4842	\$800.52	Expunge as duplicative, amended or superseded.	
FENG HAI YANG	617	\$1,004.23	6250	\$1,004.23	Expunge as duplicative, amended or superseded.	
GANG LI	918	\$1,153.18	6247	\$1,153.18	Expunge as duplicative, amended or superseded.	
GARY STECKEL	60	\$19,648.05	9856	\$17,331.46	Expunge as duplicative, amended or superseded.	
GEORGE KARAGEORGIOU	6714	\$417.00	6717	\$417.00	Expunge as duplicative, amended or superseded.	
GESHOA STRUCTURED FINANCE LTD	11443	\$9,560,708.00	14177	\$10,134,755.47	Expunge as duplicative, amended or superseded.	
GESVALORES S.A COMISIONISTA DE	6684	\$202,717.20	6863	\$202,717.20	Expunge as duplicative, amended or superseded.	
GONG ZHIHONG	437	\$403.80	4898	\$403.80	Expunge as duplicative, amended or superseded.	
GTC BANK INC	13274	\$0.00	13276	\$0.00	Expunge as duplicative, amended or superseded.	
GUO FENG	13276	\$0.00	13277	\$12,339,131.33	Expunge as duplicative, amended or superseded.	
GUO HONGGANG	774	\$192.13	4864	\$192.13	Expunge as duplicative, amended or superseded.	
GUO JIE	3885	\$1,814.89	922	\$2,116.09	Expunge as duplicative, amended or superseded.	
GUO SHANG FENG	7115	\$1,006.56	3421	\$1,006.56	Expunge as duplicative, amended or superseded.	
GUO SHANG FENG	516	\$2,333.75	8174	\$2,249.21	Expunge as duplicative, amended or superseded.	
HAN FANG	1275	\$578.49	8175	\$752.35	Expunge as duplicative, amended or superseded.	
HAN MING FANG	2227	\$322.85	4873	\$322.85	Expunge as duplicative, amended or superseded.	
HAN ZHENG SHUN TAN XIU LING	1280	\$16,060.16	4701	\$16,060.16	Expunge as duplicative, amended or superseded.	
HAO WANG	591	\$926.13	3867	\$926.13	Expunge as duplicative, amended or superseded.	
HAO ZHEN DONG	814	\$8,110.61	3927	\$8,110.61	Expunge as duplicative, amended or superseded.	
HE XUAN	363	\$21,288.92	11010	\$21,288.92	Expunge as duplicative, amended or superseded.	
HE YUAN LU	748	\$101.49	4124	\$101.49	Expunge as duplicative, amended or superseded.	
HE ZHI	11026	\$199.11	5267	\$199.11	Expunge as duplicative, amended or superseded.	
HONG LI YI	991	\$134.47	5261	\$134.47	Expunge as duplicative, amended or superseded.	
HONG WEI LIN	6246	\$870.86	920	\$978.28	Expunge as duplicative, amended or superseded.	
HOU WEI WEI	881	\$5,798.34	4349	\$5,798.34	Expunge as duplicative, amended or superseded.	
HOXSIN BUSSAN CO LTD	451	\$1,469.36	5284	\$1,469.36	Expunge as duplicative, amended or superseded.	
HSU CHAO TANG	101	\$866,477.20	6221	\$863,709.24	Expunge as duplicative, amended or superseded.	
HSU CHAO TANG	2088	\$47,315.91	2762	\$47,315.91	Expunge as duplicative, amended or superseded.	
HSU MI-YING	5307	\$47,315.91	2762	\$47,315.91	Expunge as duplicative, amended or superseded.	
HUANG JIA HAO	2066	\$56,772.33	4809	\$129,496.98	Expunge as duplicative, amended or superseded.	
HUANG JIANCHUAN	755	\$524.90	7345	\$524.90	Expunge as duplicative, amended or superseded.	
HUANG NONG XIAN	576	\$450.00	4861	\$450.00	Expunge as duplicative, amended or superseded.	
HUANG QIANXIN HEYUAN LU	924	\$518.84	3879	\$518.84	Expunge as duplicative, amended or superseded.	
INS BANCREDITO VALORES PUESTO DE BOLSA S A	5292	\$3,771.01	11029	\$3,789.91	Expunge as duplicative, amended or superseded.	
IXIS CORPORATE & INVESTMENT BANK	5045	\$1,481,233.27	13906	\$1,481,233.27	Expunge as duplicative, amended or superseded.	
JT KAN	14126	\$4,672,994.00	11909	\$4,672,994.00	Expunge as duplicative, amended or superseded.	
JIANG QUAN	414	\$99.72	3888	\$99.72	Expunge as duplicative, amended or superseded.	
JIANG SHUANG SHENG	603	\$128.60	3928	\$128.60	Expunge as duplicative, amended or superseded.	
JIANG YONG	620	\$1,733.26	6244	\$1,733.26	Expunge as duplicative, amended or superseded.	
JIN CHEN	796	\$420.01	4862	\$420.01	Expunge as duplicative, amended or superseded.	
JIN JI SHAN	1385	\$65,174.10	4284	\$65,174.10	Expunge as duplicative, amended or superseded.	
JIN PENG	639	\$1,346.20	2755	\$1,346.20	Expunge as duplicative, amended or superseded.	
JIN SHAN	993	\$99.43	5263	\$99.43	Expunge as duplicative, amended or superseded.	
JIN YONG JI	2733	\$3,240.59	1006	\$3,240.59	Expunge as duplicative, amended or superseded.	
	771	\$893.36	4879	\$893.36	Expunge as duplicative, amended or superseded.	

In re: Refco Capital Markets, LTD.
Case No. 05-60018

D3
Duplicate and Amended/Superseded Claims
(For Purposes of Third Interim Distribution - May 18, 2007)

Name	Claim Number	Filed Claim Total	Remaining Claim Number	Remaining Filed Claim Total	Treatment	Previous Exhibit, If Modified
JU LEI	1132	\$0.00	5651	\$199.63	Expunge as duplicative, amended or superseded.	
JU XIAO BIN	602	\$7,020.00	3936	\$7,020.00	Expunge as duplicative, amended or superseded.	
KANG YONG QIANG	1620	\$111.50	3848	\$111.50	Expunge as duplicative, amended or superseded.	
KANG YONG QIANG	1621	\$1,216.94	3849	\$1,216.94	Expunge as duplicative, amended or superseded.	
KONG HUI	1388	\$2,557.21	5436	\$2,557.21	Expunge as duplicative, amended or superseded.	
LE ZE FANG	589	\$199.60	3929	\$199.60	Expunge as duplicative, amended or superseded.	
LEE, YING-HSUAN	2085	\$16,960.19	5692	\$20,912.83	Expunge as duplicative, amended or superseded.	
LI FENG	795	\$1,765.10	4867	\$1,765.10	Expunge as duplicative, amended or superseded.	
LI FULI	449	\$893.72	5285	\$893.72	Expunge as duplicative, amended or superseded.	
LI HUA	1616	\$481.54	3668	\$481.54	Expunge as duplicative, amended or superseded.	
LI HUT	1614	\$1,010.10	3681	\$1,010.10	Expunge as duplicative, amended or superseded.	
LI JIN BAO	595	\$3,677.52	3931	\$3,677.52	Expunge as duplicative, amended or superseded.	
LI NING	4629	\$1,309.60	5135	\$1,309.60	Expunge as duplicative, amended or superseded.	
LI SUPING	5262	\$0.00	3260	\$99.00	Expunge as duplicative, amended or superseded.	
LI TIAN HONG	1509	\$1,222.23	3923	\$1,222.23	Expunge as duplicative, amended or superseded.	
LI WEN	911	\$166.00	3889	\$166.00	Expunge as duplicative, amended or superseded.	
LI YAN	995	\$330.24	5258	\$330.24	Expunge as duplicative, amended or superseded.	
LI YONG FU	702	\$0.00	9598	\$200.00	Expunge as duplicative, amended or superseded.	
LIAO JUAN MIN	465	\$1,104.95	4174	\$1,104.95	Expunge as duplicative, amended or superseded.	
LIN A LONG	1772	\$8,870.40	3352	\$8,870.40	Expunge as duplicative, amended or superseded.	
LIN XU TIAN	1281	\$6,068.70	4428	\$6,068.70	Expunge as duplicative, amended or superseded.	
LIN YING	1774	\$9,841.07	3347	\$9,841.07	Expunge as duplicative, amended or superseded.	
LIN ZHI HAO	3314	\$530.40	4043	\$530.40	Expunge as duplicative, amended or superseded.	
Liu Bing	3904	\$9,148.97	747	\$7,887.86	Expunge as duplicative, amended or superseded.	
LIU FENG	2241	\$1,617.94	3924	\$1,617.94	Expunge as duplicative, amended or superseded.	
LIU FENG CHENG	609	\$104.45	4866	\$104.45	Expunge as duplicative, amended or superseded.	
LIU GE	2138	\$2,302.54	3878	\$2,302.54	Expunge as duplicative, amended or superseded.	
LIU JIE	803	\$600.49	4860	\$600.49	Expunge as duplicative, amended or superseded.	
LIU MIN MING	590	\$1,924.87	3877	\$1,924.87	Expunge as duplicative, amended or superseded.	
LIU QING	596	\$49.16	3865	\$49.16	Expunge as duplicative, amended or superseded.	
LIU SHU PING	409	\$3,209.33	4126	\$3,209.33	Expunge as duplicative, amended or superseded.	
LIU SHU PING	422	\$3,209.33	4126	\$3,209.33	Expunge as duplicative, amended or superseded.	
LIU SHU PING	481	\$3,209.33	4126	\$3,209.33	Expunge as duplicative, amended or superseded.	
LIU WEI HUA	5184	\$2,881.19	873	\$3,773.88	Expunge as duplicative, amended or superseded.	
LIU XU MIN	588	\$2,620.00	3890	\$2,620.00	Expunge as duplicative, amended or superseded.	
LIU YI	695	\$155.72	5743	\$155.72	Expunge as duplicative, amended or superseded.	
LIU ZHAO FENG	6923	\$1,602.32	9017	\$801.18	Expunge as duplicative, amended or superseded.	
LIU ZIYANG	916	\$49.02	3858	\$49.02	Expunge as duplicative, amended or superseded.	
LIVING WATER FUND LP A DELAWARE LIMITED PARTNERSHIP	10496	\$2,503,670.00	10495	\$1,453,670.00	Expunge as duplicative, amended or superseded.	
LIU YING	815	\$99.33	3897	\$99.33	Expunge as duplicative, amended or superseded.	
LU ZHAO HAI	4294	\$456.24	4288	\$456.24	Expunge as duplicative, amended or superseded.	
LU ZHAO HAI	4295	\$411.98	4287	\$411.98	Expunge as duplicative, amended or superseded.	
LUO XIAO HANG	583	\$1,292.08	3847	\$1,292.08	Expunge as duplicative, amended or superseded.	
MAI RUI HE	915	\$745.98	3860	\$745.98	Expunge as duplicative, amended or superseded.	
MAO YU HONG	575	\$3,669.42	3862	\$3,669.42	Expunge as duplicative, amended or superseded.	
MENG YONG	2059	\$1,888.86	6623	\$1,888.86	Expunge as duplicative, amended or superseded.	
MIAO JIAN FEN	1508	\$2,016.96	3880	\$2,016.96	Expunge as duplicative, amended or superseded.	
NKB INVESTMENTS LTD	116	\$26,826,222.59	9131	\$11,303,265.51	Expunge as duplicative, amended or superseded.	

In re: Refco Capital Markets, LTD.
Case No. 05-60018D3
Duplicate and Amended/Superseded Claims
(For Purposes of Third Interim Distribution - May 18, 2007)

Name	Claim Number	Filed Claim Total	Remaining Claim Number	Remaining Filed Claim Total	Treatment	Previous Exhibit, If Modified
NOMURA INTERNATIONAL PLC	14125	\$1,406,696.00	11906	\$1,406,696.00	Expunge as duplicative, amended or superseded.	
NORTHSTAR FUND LLC	10846	\$1,023,688.02	10845	\$1,023,688.02	Expunge as duplicative, amended or superseded.	
PAN DONG	378	\$2,940.00	6245	\$2,940.00	Expunge as duplicative, amended or superseded.	
PAN JU ZHEN	582	\$4,075.42	3914	\$4,075.42	Expunge as duplicative, amended or superseded.	
PAN YONG QUAN	785	\$123.91	3896	\$123.91	Expunge as duplicative, amended or superseded.	
PAN YU	11027	\$319.29	5337	\$319.29	Expunge as duplicative, amended or superseded.	
QI JIAN JIN	1622	\$5,538.95	3852	\$5,538.95	Expunge as duplicative, amended or superseded.	
QI LI MING	2232	\$6,356.53	3909	\$6,356.53	Expunge as duplicative, amended or superseded.	
QIAN ZHI QIANG	277	\$1,014.17	4469	\$1,014.17	Expunge as duplicative, amended or superseded.	
QIU YUAN WU	809	\$1,831.34	3919	\$1,831.34	Expunge as duplicative, amended or superseded.	
QU NING	696	\$303.68	3799	\$303.68	Expunge as duplicative, amended or superseded.	
REN GANG	443	\$4,469.36	4532	\$4,469.36	Expunge as duplicative, amended or superseded.	
RPM RISK & PORTFOLIO MANAGEMENT AB	9555	\$33,677.21	9568	\$33,677.21	Expunge as duplicative, amended or superseded.	
RUAN JING JING	568	\$20,000.00	6257	\$20,000.00	Expunge as duplicative, amended or superseded.	
RUAN JING JING	698	\$20,000.00	6257	\$20,000.00	Expunge as duplicative, amended or superseded.	
RUI LI	502	\$26,835.51	5124	\$26,835.51	Expunge as duplicative, amended or superseded.	
SAEED ABDULRAHMAN ALQAHTANI	11571	\$5,864,557.97	11415	\$6,864,557.97	Expunge as duplicative, amended or superseded.	
SCHICK ANNE MARIE	5819	\$0.00	4502	\$672,054.84	Expunge as duplicative, amended or superseded.	
SHEN JUN MIN	410	\$7,222.40	4125	\$7,222.40	Expunge as duplicative, amended or superseded.	
SHEN JUN MIN	421	\$7,222.40	4125	\$7,222.40	Expunge as duplicative, amended or superseded.	
SHEN JUN MIN	444	\$7,222.40	4125	\$7,222.40	Expunge as duplicative, amended or superseded.	
SHEN JUN MIN	480	\$7,222.40	4125	\$7,222.40	Expunge as duplicative, amended or superseded.	
SHEN QING YAN	286	\$5,507.30	5197	\$7,222.40	Expunge as duplicative, amended or superseded.	
SHEN XIAO XIONG	616	\$1,202.50	3937	\$5,507.30	Expunge as duplicative, amended or superseded.	
SHI GAO WEI	4857	\$103.00	615	\$1,202.50	Expunge as duplicative, amended or superseded.	
SHI ZHI YONG	1244	\$1,532.06	5118	\$103.05	Expunge as duplicative, amended or superseded.	
SONG BAO ZHU	614	\$1,397.91	4855	\$1,532.06	Expunge as duplicative, amended or superseded.	
SOUTH FINANCIAL SERVICES CORP	11842	\$961.10	11841	\$1,397.91	Expunge as duplicative, amended or superseded.	
SU GUANG SHENG	749	\$5,962.10	4121	\$961.10	Expunge as duplicative, amended or superseded.	
SU YU HUAN	569	\$7,104.03	5712	\$5,962.10	Expunge as duplicative, amended or superseded.	
SUI RONG HU	464	\$1,973.58	7130	\$7,104.03	Expunge as duplicative, amended or superseded.	
SUN GUANG XIU	610	\$150.00	6251	\$1,973.58	Expunge as duplicative, amended or superseded.	
SUN WEI JIE	1628	\$9,629.12	6615	\$150.00	Expunge as duplicative, amended or superseded.	
SUN XIAO	802	\$5,071.42	6240	\$9,629.12	Expunge as duplicative, amended or superseded.	
TAN YUN	352	\$8,005.51	7119	\$5,071.42	Expunge as duplicative, amended or superseded.	
TANG ZHENMIN	4186	\$1,500.49	5341	\$8,005.51	Expunge as duplicative, amended or superseded.	
TIAN MING JIE	1617	\$725.26	3680	\$1,500.49	Expunge as duplicative, amended or superseded.	
TIAN WENLING	772	\$391.62	4881	\$725.26	Expunge as duplicative, amended or superseded.	
TRANSCOM BANK (BARBADOS) LTD	12996	\$0.00	13912	\$391.62	Expunge as duplicative, amended or superseded.	
WANG BAOXING	5256	\$100.04	994	\$10,676,536.47	Expunge as duplicative, amended or superseded.	
WANG HAI LIAN	345	\$59.49	4253	\$101.00	Expunge as duplicative, amended or superseded.	
WANG HUA LI	597	\$629.18	3864	\$59.49	Expunge as duplicative, amended or superseded.	
WANG JUXING	1005	\$9,097.20	4304	\$629.18	Expunge as duplicative, amended or superseded.	
Wang Li Min	3866	\$1,770.76	594	\$9,097.20	Expunge as duplicative, amended or superseded.	
WANG LI PING	871	\$126,023.30	4771	\$1,770.76	Expunge as duplicative, amended or superseded.	
WANG MIN	598	\$286.38	3868	\$126,023.30	Expunge as duplicative, amended or superseded.	
WANG PEI YAN	574	\$49.31	6238	\$286.38	Expunge as duplicative, amended or superseded.	
WANG XIAO DONG	1626	\$99.71	3901	\$49.31	Expunge as duplicative, amended or superseded.	
				\$806.79	Expunge as duplicative, amended or superseded.	

In re: Refco Capital Markets, LTD.
Case No. 05-60018

D3
Duplicate and Amended/Superseded Claims
(For Purposes of Third Interim Distribution - May 18, 2007)

Name	Claim Number	Filed Claim Total	Remaining Claim Number	Remaining Filed Claim Total	Treatment	Previous Exhibit, If Modified
WANG XIAO HAN	564	\$49.30	3881	\$49.30	Expunge as duplicative, amended or superseded.	
WANG XIAO ZHI	1615	\$1,028.88	3667	\$1,028.88	Expunge as duplicative, amended or superseded.	
WANG YAO LIA	766	\$49.85	4863	\$49.85	Expunge as duplicative, amended or superseded.	
WANG YING HUI	921	\$580.00	3859	\$580.00	Expunge as duplicative, amended or superseded.	
WANG YONG	813	\$5,980.47	4858	\$5,980.47	Expunge as duplicative, amended or superseded.	
WANG YONGFENG	1004	\$1,283.03	5101	\$1,283.03	Expunge as duplicative, amended or superseded.	
WANG YU HUA	2133	\$285.00	3920	\$280.00	Expunge as duplicative, amended or superseded.	
WEI KAI	2462	\$1,531.44	4227	\$1,531.44	Expunge as duplicative, amended or superseded.	
WEI XIA	3075	\$99.54	4875	\$99.64	Expunge as duplicative, amended or superseded.	
WEI XIN DING	1016	\$967.54	5289	\$967.54	Expunge as duplicative, amended or superseded.	
WEN XIU YIN	812	\$99.40	4854	\$99.40	Expunge as duplicative, amended or superseded.	
WINTERBOTHAM TRUST CO LTD	10352	\$550,735.00	10431	\$550,735.00	Expunge as duplicative, amended or superseded.	
WU HAO	292	\$993.70	2451	\$993.70	Expunge as duplicative, amended or superseded.	
WU HAO	294	\$999.84	2450	\$999.84	Expunge as duplicative, amended or superseded.	
XI HUI HONG	4183	\$0.00	6547	\$1,264.19	Expunge as duplicative, amended or superseded.	
XI HUI HONG	6013	\$1,264.19	6547	\$1,264.19	Expunge as duplicative, amended or superseded.	
XI HUI PING	4181	\$98.20	6545	\$98.20	Expunge as duplicative, amended or superseded.	
XI HUI PING	6010	\$98.20	6545	\$98.20	Expunge as duplicative, amended or superseded.	
XI WEI QIN	2655	\$99.36	6546	\$99.36	Expunge as duplicative, amended or superseded.	
XI WEI QIN	6018	\$99.36	6546	\$99.36	Expunge as duplicative, amended or superseded.	
XING JIAN CAI	2025	\$12,052.49	4425	\$12,052.49	Expunge as duplicative, amended or superseded.	
XING JIAN CAI	4424	\$18,298.06	2026	\$18,248.06	Expunge as duplicative, amended or superseded.	
XINGANG MAO	355	\$1,669.39	5730	\$1,669.39	Expunge as duplicative, amended or superseded.	
XIONG XIAO GANG	622	\$1,691.43	3934	\$1,691.43	Expunge as duplicative, amended or superseded.	
XU BEI	640	\$9,030.81	4726	\$9,030.81	Expunge as duplicative, amended or superseded.	
XU BEI	3045	\$9,030.81	4726	\$9,030.81	Expunge as duplicative, amended or superseded.	
XU BIN	613	\$20,990.56	3916	\$20,990.56	Expunge as duplicative, amended or superseded.	
XU DONG	343	\$4,956.66	6548	\$4,956.66	Expunge as duplicative, amended or superseded.	
XU JIANG	236	\$19,998.75	3651	\$19,998.75	Expunge as duplicative, amended or superseded.	
XU YU	2137	\$1,207.25	3850	\$1,207.25	Expunge as duplicative, amended or superseded.	
XUE JIA JIA	2231	\$8,405.48	3905	\$8,405.48	Expunge as duplicative, amended or superseded.	
XUE JIA JIA	2463	\$8,405.48	3905	\$8,405.48	Expunge as duplicative, amended or superseded.	
XUN GUANG TAO	1389	\$1,603.59	6466	\$1,603.59	Expunge as duplicative, amended or superseded.	
YANG JING WEI	3180	\$3,728.44	9755	\$3,728.44	Expunge as duplicative, amended or superseded.	
YANG MING YING	562	\$8,801.16	6233	\$8,801.16	Expunge as duplicative, amended or superseded.	
YANG SUI	5903	\$1,940.29	515	\$2,003.62	Expunge as duplicative, amended or superseded.	
YANG YI XIA	817	\$518.87	3857	\$518.87	Expunge as duplicative, amended or superseded.	
YAO XIANNAN	3886	\$99.70	773	\$49.85	Expunge as duplicative, amended or superseded.	
YAO XUE YUAN	619	\$774.27	6248	\$774.27	Expunge as duplicative, amended or superseded.	
YE YONG LI	263	\$1,041.81	5208	\$1,041.81	Expunge as duplicative, amended or superseded.	
YIN BO	2072	\$1,616.24	5734	\$1,007.08	Expunge as duplicative, amended or superseded.	
YING ZHU ZHENG	1739	\$7,600.20	4700	\$7,600.20	Expunge as duplicative, amended or superseded.	
YU BINGHUI	999	\$20,079.83	5280	\$20,079.83	Expunge as duplicative, amended or superseded.	
YU GUO QING	6962	\$826.22	6830	\$826.22	Expunge as duplicative, amended or superseded.	
YU HAI LONG	5257	\$0.00	1011	\$99.00	Expunge as duplicative, amended or superseded.	
YU HUA HUANG	4423	\$6,095.15	1738	\$6,095.13	Expunge as duplicative, amended or superseded.	
YU XIAO JING	870	\$38,776.69	4772	\$38,776.69	Expunge as duplicative, amended or superseded.	
ZENG GUANG TONG	1624	\$3,475.90	3894	\$3,475.90	Expunge as duplicative, amended or superseded.	

In re: Refco Capital Markets, LTD.
Case No. 05-60018

D3
Duplicate and Amended/Superseded Claims
(For Purposes of Third Interim Distribution - May 18, 2007)

Name	Claim Number	Filed Claim Total	Remaining Claim Number	Remaining Filed Claim Total	Treatment	Previous Exhibit, If Modified
ZHANG BING HE	2998	\$1,646.74	6070	\$1,646.74	Expunge as duplicative, amended or superseded.	
ZHANG CHAO	822	\$99.61	3854	\$147.35	Expunge as duplicative, amended or superseded.	
ZHANG CHAOLIN	578	\$5,029.33	4853	\$5,029.33	Expunge as duplicative, amended or superseded.	
ZHANG CHUN MING	2135	\$421.65	3851	\$421.65	Expunge as duplicative, amended or superseded.	
ZHANG HONG HUA	1507	\$48.12	3926	\$48.12	Expunge as duplicative, amended or superseded.	
ZHANG JINFENG	1000	\$12,258.04	5297	\$12,258.04	Expunge as duplicative, amended or superseded.	
ZHANG LEI	572	\$1,100.78	3863	\$1,100.78	Expunge as duplicative, amended or superseded.	
ZHANG LEI	1510	\$2,340.80	3872	\$2,340.80	Expunge as duplicative, amended or superseded.	
ZHANG LEI	5254	\$0.00	990	\$98.00	Expunge as duplicative, amended or superseded.	
ZHANG QI	5253	\$0.00	987	\$98.00	Expunge as duplicative, amended or superseded.	
ZHANG QING RONG	2226	\$1,908.91	4872	\$1,908.91	Expunge as duplicative, amended or superseded.	
ZHANG RONG XIU	11028	\$4,972.32	5266	\$4,972.32	Expunge as duplicative, amended or superseded.	
ZHANG WEN JUN	692	\$7,815.69	4202	\$7,815.69	Expunge as duplicative, amended or superseded.	
ZHANG WEN JUN	1375	\$7,815.69	4202	\$7,815.69	Expunge as duplicative, amended or superseded.	
ZHANG WEN JUN	3041	\$7,815.69	4202	\$7,815.69	Expunge as duplicative, amended or superseded.	
ZHANG YA QIN	1618	\$1,827.24	3869	\$1,827.24	Expunge as duplicative, amended or superseded.	
ZHANG YIM MIN	821	\$49.06	3855	\$49.53	Expunge as duplicative, amended or superseded.	
ZHANG YUE HUA	1623	\$2,184.97	3891	\$2,184.97	Expunge as duplicative, amended or superseded.	
ZHANG ZHE NING	997	\$787.61	5275	\$927.52	Expunge as duplicative, amended or superseded.	
ZHANG ZHE NING	998	\$927.52	5275	\$927.52	Expunge as duplicative, amended or superseded.	
ZHANG ZHONG ZHI	777	\$10,111.28	3921	\$10,111.28	Expunge as duplicative, amended or superseded.	
ZHAO CHENG	5759	\$713.65	6991	\$726.65	Expunge as duplicative, amended or superseded.	
ZHAO CHENG	6301	\$726.65	6991	\$726.65	Expunge as duplicative, amended or superseded.	
ZHAO QIAN	810	\$527.62	4886	\$527.62	Expunge as duplicative, amended or superseded.	
ZHAO YONG	818	\$4,256.33	4856	\$4,256.33	Expunge as duplicative, amended or superseded.	
ZHENG FANG	786	\$320.88	4865	\$320.88	Expunge as duplicative, amended or superseded.	
ZHENG ZHI GANG	599	\$912.87	3871	\$912.87	Expunge as duplicative, amended or superseded.	
ZHENG ZHONG	4634	\$4,999.26	4646	\$4,999.26	Expunge as duplicative, amended or superseded.	
ZHOU DONG HONG	2544	\$171.01	3666	\$171.01	Expunge as duplicative, amended or superseded.	
ZHOU PING	794	\$51.88	4887	\$305.28	Expunge as duplicative, amended or superseded.	
ZHOU QI CHENG	560	\$2,792.54	6239	\$2,792.54	Expunge as duplicative, amended or superseded.	
ZHOU SHI LIN	1224	\$272.77	6616	\$272.77	Expunge as duplicative, amended or superseded.	
ZHOU WEN LI	1638	\$0.00	4344	\$675.20	Expunge as duplicative, amended or superseded.	
ZHOU YONG JUN	2230	\$2,021.20	3925	\$2,021.20	Expunge as duplicative, amended or superseded.	
ZHOU YOU	561	\$757.49	6242	\$757.49	Expunge as duplicative, amended or superseded.	
ZHU HAI PING	586	\$2,229.42	4869	\$2,229.42	Expunge as duplicative, amended or superseded.	
ZHU WEN JING	2449	\$1,017.16	4905	\$1,017.16	Expunge as duplicative, amended or superseded.	
ZHUANG PIN	793	\$99.09	3900	\$99.09	Expunge as duplicative, amended or superseded.	
ZOU PENG	618	\$214.43	6249	\$214.43	Expunge as duplicative, amended or superseded.	
GRAND TOTAL:		\$91,786,181.58		\$99,895,943.34		

In re: Reico Capital Markets, LTD.
Case No. 05-60018

E1
Claims Not Addressed by This Motion
(For Purposes of Third Interim Distribution - May 18, 2007)

Name	Claim Number	Filed Claim Total	Type of Claim	Treatment	Previous Exhibit, If Modified
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SUPPLEMENTAL CLAIMS ADDED FOR PURPOSES OF THIRD INTERIM DISTRIBUTION

BOSTON FINANS AS	14243	\$121,088.94	SC	Not currently subject to objection	NONE
¹ Filare limited	14327	\$0.00	SC	Not currently subject to objection	NONE
¹ PLATINUM CAPITAL FUND	14366	\$0.00	SC	Not currently subject to objection	NONE
¹ POWAY INVESTMENTS INC	14369	\$0.00	SC	Not currently subject to objection	NONE
¹ RIDGEWAY PARTNERS	14368	\$0.00	SC	Not currently subject to objection	NONE
SUBTOTAL:		<u>\$121,088.94</u>			

IN ACCORDANCE WITH TREATMENT PREVIOUSLY ORDERED

BANCOVAL SA	11910	\$2,999,112.63	SC	Subject to separate objection
DANTE CANONICA	9934	\$179,340.36	SC	Subject to separate objection
DANTE CANONICA	9935	\$350,609.74	SC	Subject to separate objection
IXIS CORPORATE & INVESTMENT BANK	11909	\$4,672,994.00	SC	Subject to separate objection
Minglewood Investments, LLC	1679	\$2,796,619.00	SC	Subject to separate objection
MORGAN STANLEY MARKET PRODUCTS INC	11772	\$451,448.79	SC	Subject to separate objection
NOMURA INTERNATIONAL PLC	11906	\$1,406,638.00	SC	Subject to separate objection
PM PETROMANAGEMENT LIMITED	9879	\$669,199.83	SC	Subject to separate objection
RB SECURITIES LIMITED	14251	\$1,850,843.26	SC	Subject to separate objection
ROCKY SYSTEMS CORP	9923	\$486,271.49	SC	Subject to separate objection
SUMIT BAGADIA	13943	\$2,007.58	SC	Subject to separate objection
TWOKAY HOLDING INC	10641	\$0.00	SC	Subject to separate objection
VEDAT BARHA	9943	<u>\$1,030,168.21</u>	SC	Subject to separate objection
SUBTOTAL:		<u>\$16,895,472.89</u>		

SUPPLEMENTAL CLAIMS ADDED FOR PURPOSES OF THIRD INTERIM DISTRIBUTION

AMERICAN PEGASUS PERPETUAL INCOME NTD PLUS	14253	\$149,914.48	FX	Not currently subject to objection	NONE
CATOZZI PAOLO	14388	\$23,328.00	FX	Not currently subject to objection	NONE
DENIZBANK A S	14359	\$332,743.00	FX	Not currently subject to objection	NONE
FENG GANG	14389	\$1,504.43	FX	Not currently subject to objection	NONE
HUANG WEIDONG	14390	\$2,089.93	FX	Not currently subject to objection	NONE
LAWRENCE ROEDL	14332	\$41,376.26	FX	Not currently subject to objection	NONE
LIVING WATER FUND LP A DELAWARE LIMITED PARTNERSHIP	10495	\$0.00	FX	Subject to separate objection	E3
R W EDWARDS	14384	\$97,425.06	FX	Not currently subject to objection	NONE
SPHINX MANAGED FUTURES FUND SPC ET AL	11378	\$10,352,309.92	FX	Subject to separate objection	E1
WANG WEIXING	14391	<u>\$2,976.26</u>	FX	Not currently subject to objection	NONE
SUBTOTAL:		<u>\$11,003,667.34</u>			

IN ACCORDANCE WITH TREATMENT PREVIOUSLY ORDERED

BARCLAYS CAPITAL SECURITIES LIMITED	10116	\$110,542.00	FX	Subject to separate objection
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In re: Refco Capital Markets, LTD.
Case No. 05-60018

E1
Claims Not Addressed by This Motion
(For Purposes of Third Interim Distribution - May 18, 2007)

Name	Claim Number	Filed Claim Total	Type of Claim	Treatment	Previous Exhibit, If Modified
BEAR STEARNS AND CO INC	11434	\$271,800.00	FX	Subject to separate objection	
BEAR STEARNS INTERNATIONAL LIMITED	11433	\$473,029.00	FX	Subject to separate objection	
BRADLEY C REIFLER	14124	\$5,879,838.53	FX	Subject to separate objection	
COMMONWEALTH BANK OF AUSTRALIA	6898	\$175,424.61	FX	Subject to separate objection	
DAVID WEAVER	5597	\$0.00	FX	Subject to separate objection	
DAVID WEAVER	5832	\$0.00	FX	Subject to separate objection	
DEUTSCHE BANK AG	11253	\$10,631,194.68	FX	Subject to separate objection	
GRANT THORNTON LLP	11536	\$3,042,804.23	FX	Subject to separate objection	
LEAD PLAINTIFFS RH CAPITAL ASSOC LLC	13079	\$0.00	FX	Subject to separate objection	
LEBO CAPITAL MANAGEMENT LLC	12289	\$174,329.78	FX	Subject to separate objection	
PACIFIC INVESTMENT MANAGEMENT COMPANY LLC	13083	\$17,648,885.00	FX	Subject to separate objection	
PLUSFUNDS GROUP INC	11289	\$7,000,000.00	FX	Subject to separate objection	
SOUTH FINANCIAL SERVICES CORP	11844	\$372,918.83	FX	Subject to separate objection	
SPHINX LTD ET AL	11375	\$0.00	FX	Subject to separate objection	
SPHINX MANAGED FUTURES FUND SPC AND	11387	\$4,312,945.43	FX	Subject to separate objection	
SPHINX MANAGED FUTURES FUND SPC ET AL	11384	\$0.00	FX	Subject to separate objection	
STUART TRADING COMPANY	10113	\$846,473.60	FX	Subject to separate objection	
¹ TONE N GRANT	10479	\$0.00		Subject to separate objection	
¹ TONE N GRANT	10491	\$0.00		Subject to separate objection	
SUBTOTAL:		<u>\$50,940,185.69</u>			
GRAND TOTAL:		<u><u>\$78,960,414.86</u></u>			

NOTE: For purposes of calculation of reserves, claims on this exhibit have been denoted to reflect whether a contribution will be made to the RCM Disputed Claims Reserve at the Securities Customer Distribution Percentage ("SC") or the FX/Unsecured Distribution Percentage ("FX").

¹ Filed claim amount estimated at \$0 for allowance, reserve and distribution purposes, by agreement with creditor.

In re: Refco Capital Markets, LTD.
Case No. 05-60018

E2
FXA Claims Asserted Against RCM
(For Purposes of Third Interim Distribution - May 18, 2007)

Name	Claim Number	Filed Claim Total	Treatment	Previous Exhibit, If Modified
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IN ACCORDANCE WITH TREATMENT PREVIOUSLY ORDERED

ADVANTAGE GFC	255	\$510,080.71	Subject to pending reclassification and disposition as FXA creditor.	
ALEKSANDAR LUCIC	4838	\$167.91	Subject to pending reclassification and disposition as FXA creditor.	
alon mirkin	1704	\$206,220.77	Subject to pending reclassification and disposition as FXA creditor.	
ASM CAPITAL	13870	\$101,925.46	Subject to pending reclassification and disposition as FXA creditor.	
ASM CAPITAL AS ASSIGNEE	216	\$50,104.30	Subject to pending reclassification and disposition as FXA creditor.	
ASM CAPITAL AS ASSIGNEE	718	\$62,045.42	Subject to pending reclassification and disposition as FXA creditor.	
ASM CAPITAL AS ASSIGNEE FOR	143	\$24,387.54	Subject to pending reclassification and disposition as FXA creditor.	
ASM CAPITAL AS ASSIGNEE FOR	215	\$102,409.73	Subject to pending reclassification and disposition as FXA creditor.	
ASM CAPITAL AS ASSIGNEE FOR ARNAUD KARSENTI	144	\$23,143.31	Subject to pending reclassification and disposition as FXA creditor.	
ASM CAPITAL AS ASSIGNEE FOR RODNEY WERNER	13868	\$30,829.32	Subject to pending reclassification and disposition as FXA creditor.	
CATHERINE COURTNEY DAWSON	4110	\$8,064.98	Subject to pending reclassification and disposition as FXA creditor.	
CHARLES DAWSON	4106	\$8,066.06	Subject to pending reclassification and disposition as FXA creditor.	
Christopher Drozjock	12731	\$2,883.00	Subject to pending reclassification and disposition as FXA creditor.	
DANIEL KACZKA AND LILIANA BERGER	10440	\$23,474.94	Subject to pending reclassification and disposition as FXA creditor.	
DAVID KACOWICZ AND DANIEL HAYMAN	10366	\$24,570.29	Subject to pending reclassification and disposition as FXA creditor.	
DONG JINAN	1240	\$755.97	Subject to pending reclassification and disposition as FXA creditor.	
EMERGING STRATEGIES FUND LP	7232	\$921,252.22	Subject to pending reclassification and disposition as FXA creditor.	
FREDERICK JAY YAFFE	504	\$5,278.00	Subject to pending reclassification and disposition as FXA creditor.	
GERALD N GILBERG	4109	\$55,881.02	Subject to pending reclassification and disposition as FXA creditor.	
HAIN CAPITAL HOLDINGS LLC	95	\$852,559.00	Subject to pending reclassification and disposition as FXA creditor.	
HAIN CAPITAL HOLDINGS LLC	123	\$547,781.49	Subject to pending reclassification and disposition as FXA creditor.	
HUGO AREZO AND VERONICA ALOY	10436	\$15,107.51	Subject to pending reclassification and disposition as FXA creditor.	
JACKSON TRADERS CORPORATION	4914	\$66,745.35	Subject to pending reclassification and disposition as FXA creditor.	
JAMES KOLSRUD	6607	\$20,150.49	Subject to pending reclassification and disposition as FXA creditor.	
JAMES M MAYER	9661	\$9,553.17	Subject to pending reclassification and disposition as FXA creditor.	
Jeffrey Wischhover	1107	\$22,810.76	Subject to pending reclassification and disposition as FXA creditor.	
JOE JURIC	1377	\$64,021.93	Subject to pending reclassification and disposition as FXA creditor.	
JOHN ENG	13938	\$44,366.70	Subject to pending reclassification and disposition as FXA creditor.	
JOHN HULLS	5975	\$10,682.80	Subject to pending reclassification and disposition as FXA creditor.	
KWAME J CAMPOS RODRIGUEZ	9753	\$228.63	Subject to pending reclassification and disposition as FXA creditor.	
LAURA ELIZABETH HARPER	3730	\$8,064.98	Subject to pending reclassification and disposition as FXA creditor.	
MARIJAN KOREN	342	\$13,662.15	Subject to pending reclassification and disposition as FXA creditor.	
MARY JEAN MILES	4048	\$8,064.98	Subject to pending reclassification and disposition as FXA creditor.	
MELISSA PAIGE DAWSON	3755	\$8,064.98	Subject to pending reclassification and disposition as FXA creditor.	
MICHAEL ANTHONY MONG	10917	\$100,611.00	Subject to pending reclassification and disposition as FXA creditor.	
NICHOLAS KREEKON	424	\$12,868.39	Subject to pending reclassification and disposition as FXA creditor.	
PLATINUM CONTINENTAL LTD	6440	\$404,692.80	Subject to pending reclassification and disposition as FXA creditor.	
ROMAN SOKALSKI	2681	\$50,000.00	Subject to pending reclassification and disposition as FXA creditor.	
SCOTT TWEEDY	237	\$10,000.00	Subject to pending reclassification and disposition as FXA creditor.	
SHAFFER PARTNERS LP	2555	\$206,489.13	Subject to pending reclassification and disposition as FXA creditor.	
STANLEY KORN	743	\$8,685.58	Subject to pending reclassification and disposition as FXA creditor.	
STEPHAN DE KWIATKOWSKI	9924	\$1,465,875.00	Subject to pending reclassification and disposition as FXA creditor.	
STEVE MILLER	1811	\$25,000.00	Subject to pending reclassification and disposition as FXA creditor.	
STEVEN L GASTON	14032	\$100.00	Subject to pending reclassification and disposition as FXA creditor.	

In re: Refco Capital Markets, LTD.
Case No. 05-60018

E2
FXA Claims Asserted Against RCM
(For Purposes of Third Interim Distribution - May 18, 2007)

Name	Claim Number	Filed Claim Total	Treatment	Previous Exhibit, If Modified
Stockgroup Media	11117	\$2,040.75	Subject to pending reclassification and disposition as FXA creditor.	
THOMAS K JUDD	306	\$17,288.42	Subject to pending reclassification and disposition as FXA creditor.	
TSAI, TSAI-YUN	8867	\$577.03	Subject to pending reclassification and disposition as FXA creditor.	
TSUNG HAN TSAI	8880	\$1,996.63	Subject to pending reclassification and disposition as FXA creditor.	
VICTOR FINK	499	\$100,897.15	Subject to pending reclassification and disposition as FXA creditor.	
GRAND TOTAL:		<u>\$6,260,527.75</u>		

In re: Refco Capital Markets, LTD.
Case No. 05-60018

E3
Claims Subject to Preference Recovery Actions
(For Purposes of Third Interim Distribution - May 18, 2007)

Name	Claim Number	Filed Claim Total or Amount Previously Agreed and Allowed	Type of Claim	Treatment	Previous Exhibit, If Modified
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IN ACCORDANCE WITH TREATMENT PREVIOUSLY ORDERED

ALPHIX CO LTD	33	\$760,556.51	FX	Distribution withheld pending resolution of preference recovery action.	
ASKA FUTURES CO LTD	6888	\$499,069.30	FX	Distribution withheld pending resolution of preference recovery action.	
BAYERISCHE HYPO-UND VEREINSBANK AG	10782	\$534,570.49	FX	Distribution withheld pending resolution of preference recovery action.	
COSMOREX LTD	10138	\$105,850,964.00	FX	Distribution withheld pending resolution of preference recovery action.	
CREATIVE FINANCE LIMITED	10136	\$4,235,972.00	FX	Distribution withheld pending resolution of preference recovery action.	
CREATIVE FINANCE LIMITED	10137	\$65,445,343.00	FX	Distribution withheld pending resolution of preference recovery action.	
JSCB METALLINVESTBANK	10887	\$73,873.02	FX	Distribution withheld pending resolution of preference recovery action.	
NIKKO FUTURES FUND	10015	\$1,355,107.69	FX	Distribution withheld pending resolution of preference recovery action.	
STILTON INTERNATIONAL HOLDINGS LIMITED	9124	\$34,000,000.00	FX	Distribution withheld pending resolution of preference recovery action.	
TOKYO FOREX FINANCIAL CO LTD	8559	\$11,514,726.54	FX	Distribution withheld pending resolution of preference recovery action.	

GRAND TOTAL:

\$244,270,182.55

EXHIBIT F

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

-----X	:	
In re:	:	Chapter 11
	:	
Refco Inc., <u>et al.</u> ,	:	Case No. 05-60006 (RDD)
	:	
Debtors.	:	(Jointly Administered)
	:	
-----X	:	

**NOTICE OF TREATMENT OF CLAIM PURSUANT TO RCM PLAN ADMINISTRATOR'S
MOTION FOR ENTRY OF AN ORDER (1) ALLOWING CERTAIN CLAIMS AND
CLASSIFYING CERTAIN CLAIMS BY AGREEMENT, (2) AUTHORIZING AND DIRECTING
THIRD INTERIM DISTRIBUTION IN RESPECT OF ALLOWED CLAIMS AND DISPUTED
CLAIMS RESERVES, IN EACH CASE, PURSUANT TO THE JOINT CHAPTER 11 PLAN OF
REFCO INC. AND CERTAIN OF ITS DIRECT AND INDIRECT SUBSIDIARIES, AND (3)
AUTHORIZING THE RCM PLAN ADMINISTRATOR TO MAKE DISTRIBUTIONS MORE
FREQUENTLY THAN QUARTERLY**

[Claimant Name]:

This notice is being sent to you by the Plan Administrator (the "RCM Plan Administrator") of Refco Capital Markets, Ltd. ("RCM"), a debtor in the above-captioned bankruptcy cases.¹ According to RCM's records, you filed one or more proofs of claim (each, a "Proof of Claim") in the RCM bankruptcy case. Based upon the RCM Plan Administrator's review of your Proof(s) of Claim, the RCM Plan Administrator has determined that your claim identified in the table below should receive the treatment set forth in such table and should otherwise be subject to the relief sought in the Motion (a copy of which is enclosed). The Motion is set for hearing on June 6, 2007 at 10:00 a.m. (Eastern Time) before the Honorable Robert D. Drain, United States Bankruptcy Judge, United States Bankruptcy Court for the Southern District of New York, One Bowling Green, Courtroom 610, New York, New York 10004. AS FURTHER DESCRIBED BELOW AND IN THE ENCLOSED MOTION, THE DEADLINE FOR YOU TO RESPOND TO THE MOTION IS 4:00 P.M. (EASTERN TIME) ON MAY 30, 2007.

¹ The following entities are Debtors in these chapter 11 cases: Bersec International LLC; Kroeck & Associates, LLC; Lind-Waldock Securities LLC; Marshall Metals, LLC; New Refco Group Ltd., LLC; Refco Administration, LLC; Refco Capital Holdings, LLC; Refco Capital LLC; Refco Capital Management, LLC; Refco Capital Trading LLC; Refco Finance Inc.; Refco Financial, LLC; Refco Fixed Assets Management, LLC; Refco F/X Associates, LLC; Refco Global Capital Management LLC; Refco Global Finance Limited; Refco Global Futures, LLC; Refco Global Holdings, LLC; Refco Group Ltd., LLC; Refco Inc.; Refco Information Services, LLC; Refco Managed Futures, LLC; Refco Mortgage Securities, LLC; Refco Regulated Companies, LLC; Summit Management, LLC; and Westminster-Refco Management LLC. Refco Capital Markets, Ltd. is a debtor in these chapter 11 cases, but not a debtor-in-possession.

The enclosed Motion identifies various Exhibits pursuant to which your claim may receive treatment as more particularly described in the Motion. The table below sets forth the applicable claim and certain details as to the treatment thereof as more fully explained in the Motion. References to "Resulting RCM Securities Customer Claim" and "Resulting RCM FX/Unsecured Claim" have the meanings set forth in the Motion.

Exhibit	Claim Number	Asserted Claim Amount ²	Resulting RCM Securities Customer Claim	Resulting RCM FX/Unsecured Claim Amount	Proposed Treatment Of Claim	Remaining / Primary Claim Number

If you wish to view the complete exhibits to the Motion and proposed order, you can do so at www.bingham.com/refco. If you have any questions about this notice or the Motion, please contact the RCM Plan Administrator's counsel by e-mail to jeffrey.olinsky@bingham.com, by telephone to Jeffrey Olinsky at (212) 705-7672, or in writing to Bingham McCutchen LLP, 399 Park Avenue, New York, NY 10022 (Att'n: Jeffrey Olinsky, Esq.). CLAIMANTS SHOULD NOT CONTACT THE CLERK OF THE BANKRUPTCY COURT TO DISCUSS THE MERITS OF THEIR CLAIM(S).

If you disagree with the Motion, you must file a response (a "Response") which must (a) be made in writing; (b) comply with the Bankruptcy Code, the Bankruptcy Rules and the Local Rules for the United States Bankruptcy Court for the Southern District of New York; (c) be filed with the Bankruptcy Court in accordance with General Order M-242 (as amended) (i) electronically by registered users of the Bankruptcy Court's case filing system, or (ii) on a 3.5 inch disk (preferably in Portable Document Format (PDF), WordPerfect or any other Windows-based word processing format), by all other parties in interest; (d) be submitted in hard copy form to the chambers of the Honorable Robert D. Drain, United States Bankruptcy Judge, United States Bankruptcy Court for the Southern District of New York, One Bowling Green, Room 632, New York, New York, 10004; and (e) be served upon the following parties: (i) counsel for the RCM Plan Administrator, Bingham McCutchen LLP, 399 Park Avenue, New York, New York 10022 (Att'n: Timothy B. De Sieno, Esq., Mark W. Deveno, Esq. and Jeffrey M. Olinsky, Esq.) and (ii) the Office of the United States Trustee, 33 Whitehall Street, Suite 2100, New York, New York 10004 (Att'n: Andrew D. Velez-Rivera, Esq.), in each case so as to be received no later than 4:00 p.m. (Eastern Time) on May 30, 2007 (the "Response Deadline").

Your Response, if any, must also contain at a minimum the following: (a) a caption setting forth the name of the Court, the name of these jointly-administered chapter 11 cases (In re Refco Inc., et al.), the case number and the title of the Motion to which the Response is directed; (b) the name of the claimant and description of the basis for the amount of the claim; (c) a concise statement setting forth the reasons why the claim should not receive the treatment set forth in the Motion, including, but not limited to, the specific factual and legal bases upon which the claimant will rely in opposing the Motion; (d) all documentation or other evidence of the claim, to the extent not included within the RCM Proof of Claim previously filed with the Court, upon which the claimant will rely in opposing the Motion; (e) the address(es) to which the RCM Plan Administrator must return any reply to the Response, if different from the address(es) presented in the RCM Proof of Claim; and (f) the name, address and telephone number of the person (which may be the claimant or his/her/its legal representative) possessing ultimate authority to reconcile, settle or otherwise resolve the claim on behalf of the claimant.

² Asserted Claim Amounts listed as \$0.00 generally reflect that the claim was asserted in an unliquidated amount.

If a Response is properly and timely filed and served in accordance with the above procedures, and the RCM Plan Administrator is unable to reach a consensual resolution with the claimant, the RCM Plan Administrator may request that the Court conduct a hearing with respect to the treatment of the claimant's claim on June 6, 2007 at 10:00 a.m. or as soon thereafter as counsel may be heard. The RCM Plan Administrator reserves the right to set such other hearing date(s) as may be appropriate or to adjourn a hearing date with respect to any specific Response. Only those Responses made in writing and timely filed and received will be considered by the Court at any such hearing. **If no Response to the Motion's treatment of a claim are timely filed and served in accordance with the procedures set forth herein, the Bankruptcy Court may enter an order sustaining the Motion in respect of the treatment of such claim.**

Exhibit 26

**THIS EXHIBIT HAS BEEN
REDACTED IN ITS ENTIRETY**

Exhibit 27



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Cargill Worldwide

Cargill is an international provider of food, agricultural and risk management products and services with 158,000 employees in 66 countries. Read more about many of the countries in which we do business by selecting a region below.
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[Europe](#)
[Latin America](#)
[Middle East](#)
[North America](#)



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Exhibit 28



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Management

Corporate Officers

Gregory R. Page

Chairman & Chief Executive Officer

F. Guillaume Bastiaens

Vice Chairman

David W. Raisbeck

Vice Chairman

David M. Larson

Executive Vice President

David W. MacLennan

Senior Vice President, Chief Financial Officer

William A. Buckner

Senior Vice President

Paul D. Conway

Senior Vice President

Richard D. Frasch

Senior Vice President

David W. Rogers

Senior Vice President

Patrick E. Bowe

Corporate Vice President

Ronald L. Christenson

Corporate Vice President and Chief Technology Officer

Steven C. Euller

Corporate Vice President, General Counsel and Corporate Secretary

John E. Geisler

Corporate Vice President

Todd B. Hall

Corporate Vice President

James N. Haymaker

Corporate Vice President

Rita J. Heise

Corporate Vice President, Information Technology

Galen G. Johnson

Corporate Vice President and Controller

Emery N. Koenig

Corporate Vice President

Christopher P. Mallett

Corporate Vice President, Research and Development

Jayme D. Olson

Corporate Vice President and Treasurer

K. Scott Portnoy

Corporate Vice President

Bonnie E. Raquet

Corporate Vice President, Corporate Affairs

Jerry R. Rose

Corporate Vice President

Lee B. Skold

Corporate Vice President

R. Wayne Teddy

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United Nations Commission on International Trade Law

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This page is updated whenever the UNCITRAL Secretariat is informed of changes in status of the Convention.

Readers are also advised to consult the [United Nations Treaty Collection](#) for authoritative status information on UNCITRAL Conventions deposited with the Secretary-General of the United Nations.

The UNCITRAL Secretariat also prepares yearly a document containing the Status of Conventions and Enactments of UNCITRAL Model Laws, which is available on the web page of the corresponding [UNCITRAL Commission session](#).

State	Signature	Ratification, Accession or Succession	Entry into force
Afghanistan (a), (b)		30 November 2004 (a)	28 February 2005
Albania		27 June 2001 (a)	25 September 2001
Algeria (a), (b)		7 February 1989 (a)	8 May 1989
Antigua and Barbuda (a), (b)		2 February 1989 (a)	3 May 1989
Argentina (a), (b)	26 August 1958	14 March 1989	12 June 1989
Armenia (a), (b)		29 December 1997 (a)	29 March 1998
Australia		26 March 1975 (a)	24 June 1975
Austria		2 May 1961 (a)	31 July 1961
Azerbaijan		29 February 2000 (a)	29 May 2000

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Bahamas		20 December 2006 (a)	20 March 2007
Bahrain (a), (b)		6 April 1988 (a)	5 July 1988
Bangladesh		6 May 1992 (a)	4 August 1992
Barbados (a), (b)		16 March 1993 (a)	14 June 1993
Belarus (e)	29 December 1958	15 November 1960	13 February 1961
Belgium (a)	10 June 1958	18 August 1975	16 November 1975
Benin		16 May 1974 (a)	14 August 1974
Bolivia		28 April 1995 (a)	27 July 1995
Bosnia and Herzegovina (a), (b), (f)		1 September 1993 (s)	6 March 1992
Botswana (a), (b)		20 December 1971 (a)	19 March 1972
Brazil		7 June 2002 (a)	5 September 2002
Brunei Darussalam (a)		25 July 1996 (a)	23 October 1996
Bulgaria (a), (e)	17 December 1958	10 October 1961	8 January 1962
Burkina Faso		23 March 1987 (a)	21 June 1987
Cambodia		5 January 1960 (a)	4 April 1960
Cameroon		19 February 1988 (a)	19 May 1988
Canada (h)		12 May 1986 (a)	10 August 1986
Central African Republic (a), (b)		15 October 1962 (a)	13 January 1963
Chile		4 September 1975 (a)	3 December 1975
China (a), (b), (j)		22 January 1987 (a)	22 April 1987
Colombia		25 September 1979 (a)	24 December 1979
Costa Rica	10 June 1958	26 October 1987	24 January 1988
Côte d' Ivoire		1 February 1991 (a)	2 May 1991
Croatia (a), (b), (f)		26 July 1993 (s)	8 October 1991
Cuba (a), (b)		30 December 1974 (a)	30 March 1975
Cyprus (a), (b)		29 December 1980 (a)	29 March 1981
Czech Republic		30 September 1993 (s)	1 January 1993
Denmark (a), (b), (c)		22 December 1972 (a)	22 March 1973
Djibouti		14 June 1983 (s)	27 June 1977

Dominica		28 October 1988 (a)	26 January 1989
Dominican Republic		11 April 2002 (a)	10 July 2002
Ecuador (a), (b)	17 December 1958	3 January 1962	3 April 1962
Egypt		9 March 1959 (a)	7 June 1959
El Salvador	10 June 1958	26 February 1998	27 May 1998
Estonia		30 August 1993 (a)	28 November 1993
Finland	29 December 1958	19 January 1962	19 April 1962
France (a)	25 November 1958	26 June 1959	24 September 1959
Gabon		15 December 2006 (a)	15 March 2007
Georgia		2 June 1994 (a)	31 August 1994
Germany (a)	10 June 1958	30 June 1961	28 September 1961
Ghana		9 April 1968 (a)	8 July 1968
Greece (a), (b)		16 July 1962 (a)	14 October 1962
Guatemala (a), (b)		21 March 1984 (a)	19 June 1984
Guinea		23 January 1991 (a)	23 April 1991
Haiti		5 December 1983 (a)	4 March 1984
Holy See (a), (b)		14 May 1975 (a)	12 August 1975
Honduras		3 October 2000 (a)	1 January 2001
Hungary (a), (b)		5 March 1962 (a)	3 June 1962
Iceland		24 January 2002 (a)	24 April 2002
India (a), (b)	10 June 1958	13 July 1960	11 October 1960
Indonesia (a), (b)		7 October 1981 (a)	5 January 1982
Iran (Islamic Rep. of) (a), (b)		15 October 2001 (a)	13 January 2002
Ireland (a)		12 May 1981 (a)	10 August 1981
Israel	10 June 1958	5 January 1959	7 June 1959
Italy		31 January 1969 (a)	1 May 1969
Jamaica (a), (b)		10 July 2002 (a)	8 October 2002
Japan (a)		20 June 1961 (a)	18 September 1961
Jordan	10 June 1958	15 November 1979	13 February 1980

Kazakhstan		20 November 1995 (a)	18 February 1996
Kenya (a)		10 February 1989 (a)	11 May 1989
Kuwait (a)		28 April 1978 (a)	27 July 1978
Kyrgyzstan		18 December 1996 (a)	18 March 1997
Lao People's Democratic Republic		17 June 1998 (a)	15 September 1998
Latvia		14 April 1992 (a)	13 July 1992
Lebanon (a)		11 August 1998 (a)	9 November 1998
Lesotho		13 June 1989 (a)	11 September 1989
Liberia		16 September 2005 (a)	15 December 2005
Lithuania (e)		14 March 1995 (a)	12 June 1995
Luxembourg (a)	11 November 1958	9 September 1983	8 December 1983
Madagascar (a), (b)		16 July 1962 (a)	14 October 1962
Malaysia (a), (b)		5 November 1985 (a)	3 February 1986
Mali		8 September 1994 (a)	7 December 1994
Malta (a), (f)		22 June 2000 (a)	20 September 2000
Marshall Islands		21 December 2006 (a)	21 March 2007
Mauritania		30 January 1997 (a)	30 April 1997
Mauritius (a)		19 June 1996 (a)	17 September 1996
Mexico		14 April 1971 (a)	13 July 1971
Moldova (a), (f)		18 September 1998 (a)	17 December 1998
Monaco (a), (b)	31 December 1958	2 June 1982	31 August 1982
Mongolia (a), (b)		24 October 1994 (a)	22 January 1995
Montenegro (a), (b), (f)		23 October 2006 (s)	3 June 2006
Morocco (a)		12 February 1959 (a)	7 June 1959
Mozambique (a)		11 June 1998 (a)	9 September 1998
Nepal (a), (b)		4 March 1998 (a)	2 June 1998
Netherlands (a),(d)	10 June 1958	24 April 1964	23 July 1964
New Zealand (a)		6 January 1983 (a)	6 April 1983
		24 September	23 December

Nicaragua		2003 (a)	2003
Niger		14 October 1964 (a)	12 January 1965
Nigeria (a), (b)		17 March 1970 (a)	15 June 1970
Norway (a), (i)		14 March 1961 (a)	12 June 1961
Oman		25 February 1999 (a)	26 May 1999
Pakistan (a)	30 December 1958	14 July 2005	12 October 2005
Panama		10 October 1984 (a)	8 January 1985
Paraguay		8 October 1997 (a)	6 January 1998
Peru		7 July 1988 (a)	5 October 1988
Philippines (a), (b)	10 June 1958	6 July 1967	4 October 1967
Poland (a), (b)	10 June 1958	3 October 1961	1 January 1962
Portugal (a)		18 October 1994 (a)	16 January 1995
Qatar		30 December 2002 (a)	30 March 2003
Republic of Korea (a), (b)		8 February 1973 (a)	9 May 1973
Romania (a), (b), (e)		13 September 1961 (a)	12 December 1961
Russian Federation (e)	29 December 1958	24 August 1960	22 November 1960
Saint Vincent and the Grenadines (a), (b)		12 September 2000 (a)	11 December 2000
San Marino		17 May 1979 (a)	15 August 1979
Saudi Arabia (a)		19 April 1994 (a)	18 July 1994
Senegal		17 October 1994 (a)	15 January 1995
Serbia (a), (b), (f)		12 March 2001 (s)	27 April 1992
Singapore (a)		21 August 1986 (a)	19 November 1986
Slovakia (i)		28 May 1993 (s)	1 January 1993
Slovenia (f),(k)		6 July 1992 (s)	25 June 1991
South Africa		3 May 1976 (a)	1 August 1976
Spain		12 May 1977 (a)	10 August 1977
Sri Lanka	30 December 1958	9 April 1962	8 July 1962
Sweden	23 December 1958	28 January 1972	27 April 1972
Switzerland	29 December 1958	1 June 1965	30 August 1965

Syrian Arab Republic	9 March 1959 (a)	7 June 1959
Thailand	21 December 1959 (a)	20 March 1960
The former Yugoslav Republic of Macedonia (a), (b), (f)	10 March 1994 (s)	17 November 1991
Trinidad and Tobago (a), (b)	14 February 1966 (a)	15 May 1966
Tunisia (a), (b)	17 July 1967 (a)	15 October 1967
Turkey (a), (b)	2 July 1992 (a)	30 September 1992
Uganda (a)	12 February 1992 (a)	12 May 1992
Ukraine (e)	29 December 1958	8 January 1961
United Arab Emirates	21 August 2006 (a)	19 November 2006
United Kingdom of Great Britain and Northern Ireland (a), (g)	24 September 1975 (a)	23 December 1975
United Republic of Tanzania (a)	13 October 1964 (a)	12 January 1965
United States of America (a), (b)	30 September 1970 (a)	29 December 1970
Uruguay	30 March 1983 (a)	28 June 1983
Uzbekistan	7 February 1996 (a)	7 May 1996
Venezuela (Bolivarian Republic of) (a), (b)	8 February 1995 (a)	9 May 1995
Vietnam (a), (b), (e), (e)	12 September 1995 (a)	11 December 1995
Zambia	14 March 2002 (a)	12 June 2002
Zimbabwe	29 September 1994 (a)	28 December 1994

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(a) Declarations and reservations. This State will apply the Convention only to recognition and enforcement of awards made in the territory of another contracting State.

(b) Declarations and reservations. This State will apply the Convention only to differences arising out of legal relationships, whether contractual or not, that are considered commercial under the national law.

(c) On 10 February 1976, Denmark declared that the Convention shall apply to the Faeroe Islands and Greenland.

(d) On 24 April 1964, the Netherlands declared that the Convention shall apply to the Netherlands Antilles.

(e) Declarations and reservations. With regard to awards made in the territory of non-contracting States, this State will apply the Convention only to the extent to which those States grant reciprocal treatment.

(f) Declarations and reservations. This State will apply the Convention only to those arbitral awards which were adopted after the entry into effect of the Convention.

(g) The United Kingdom extended the territorial application of the Convention, for the case of awards made only in the territory of another contracting State, to the following territories: Gibraltar (24 September 1975), Isle of Man (22 February 1979), Bermuda (14 November 1979), Cayman Islands (26 November 1980), Guernsey (19 April 1985), Jersey (28 May 2002).

(h) Declarations and reservations. Canada declared that it would apply the Convention only to differences arising out of legal relationships, whether contractual or not, that were considered commercial under the laws of Canada, except in the case of the Province of Quebec, where the law did not provide for such limitation.

(i) This State will not apply the Convention to differences where the subject matter of the proceedings is immovable property situated in the State, or a right in or to such property.

(j) Upon resumption of sovereignty over Hong Kong on 1 July 1997, the Government of China extended the territorial application of the Convention to Hong Kong, Special Administrative Region of China, subject to the statement originally made by China upon accession to the Convention. On 19 July 2005, China declared that the Convention shall apply to the Macao Special Administrative Region of China, subject to the statement originally made by China upon accession to the Convention.

(k) On 4 June 2008, Slovenia withdrew the declarations made upon succession mentioned in footnotes (a) and (b).

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